Overall Budget

Table of Contents

Overview 1
- At a Glance 1
- Financial Snapshot 3
- County Profile 5
- County of Simcoe - Council 6
- Organizational Structure 8
- General Economic Index 9
- Financial Policies 11
- Budget Framework 12
- Key Inputs 16
- Basis of Accounting and Budgeting 19
- Financial Principles and Approach 19

County View 21
- Assumptions 21
- Operating Revenues Summary 22
- Operating Expenses Summary 29
- Operating Balance 30
- Capital Financing 31
- Operating Cash Balance 32
- Debt Financing 33
- Reserve Balances 34
- Risks and Opportunities 38
- Salaries and Benefits 39
- Capital Summary by Project and Department 43
- Fleet Inventory by Department 44
- Budgeting and the Long-Term Plan 45
- Long Term Financial Plan 47

Warden, CAO, Clerks and Archives 49
Economic Development 58
Lake Simcoe Regional Airport 64
Service Simcoe 78
Corporate Performance 96
Health and Emergency Services 129
Social and Community Services 191
Engineering, Planning and Environment 274
Service Partners 367
Glossary of Terms 375
Appendix - Full Forecast 382

If a person requires an alternate format or communication support, please contact the County's Accessibility Office at 705-726-9300 or by email at accessibility@simcoe.ca

Overview

At a Glance

The County budget includes the resources necessary to maintain existing services and service levels. The budget also contains items that address areas of growth and initiatives directed by Council to enhance service levels, increase efficiencies and plan for the future.

The budget includes:

- Implementation of the new 10-Year Affordable Housing and Homelessness Prevention Strategy dedicating resources for increasing rental units, rental supplements, secondary/garden suites, preservation of existing units, as well as new rental and supportive housing developments serving a wide range of housing continuum
- Simcoe County Housing Corporation launch of the new Master Plan including three major affordable housing developments: the continuation of City of Barrie development, Town of Collingwood development, and initial stages of Midland development
- Creation of housing opportunity fund for third party developers for increased affordable units
- Furthering the work of the County's 10-Point Homelessness Prevention Strategy
- Increasing supportive housing units/spaces and diversifying options to achieve improved housing outcomes and reducing reliance on emergency homeless shelters
- Establish a Quality Assurance and System Resourcing Framework that will focus on continuous improvement and best practices within the system of homelessness prevention services and supports
- Implementation of the Canada-Wide Early Learning and Child Care Agreement, including the implementation of a new cost-based funding formula and targeted system growth of 698 new licensed Child Care spaces.
- Continued staffing increases to meet the Ministry of Long-Term Care target of four hours, per resident, per day by March 2025.
- Continue the Simcoe Village Campus Redevelopment in Beeton, Ontario.
- Occupy and operate 16 new long-term care beds at Georgian Manor, in Penetanguishene
- Expansion of the Emergency Management department to include support of Municipal emergency response.
- Planning and implementation of Medical Priority Dispatch System to optimize call deployment.

- Advocacy, implementation, and potential expansion of Models of Care and Community Paramedicine programs.
- Completion and occupancy of the Springwater South Paramedic Post and construction of the Waubaushene Paramedic Station to address changing growth and response expectations
- Paramedic Services forecasts call volume growth to be 6.3% in 2025.
- Major road construction projects include CR 4, CR 21 and CR 22 with related road, bridge, and intersection components.
- LINX Transit Route 7 will be implemented in 2025 serving south Simcoe including Innisfil and Bradford West Gwillimbury.
- Bradford West Gwillimbury Waste Facility (Site 16) redevelopment continues in 2025
- Continued implementation of the Lake Simcoe Regional Airport strategic plan
- Continue with Council approved phase I of the museum expansion for the C. Matthews Innovation and Transportation gallery.
- Implementation of an insurance pool for Simcoe County municipalities.

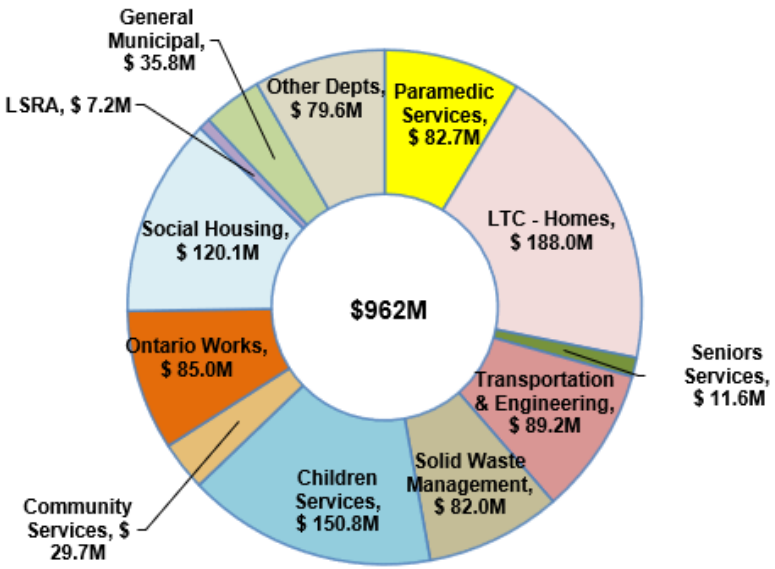
Financial Snapshot

This table summarizes the County of Simcoe high-level year over year budget comparison.

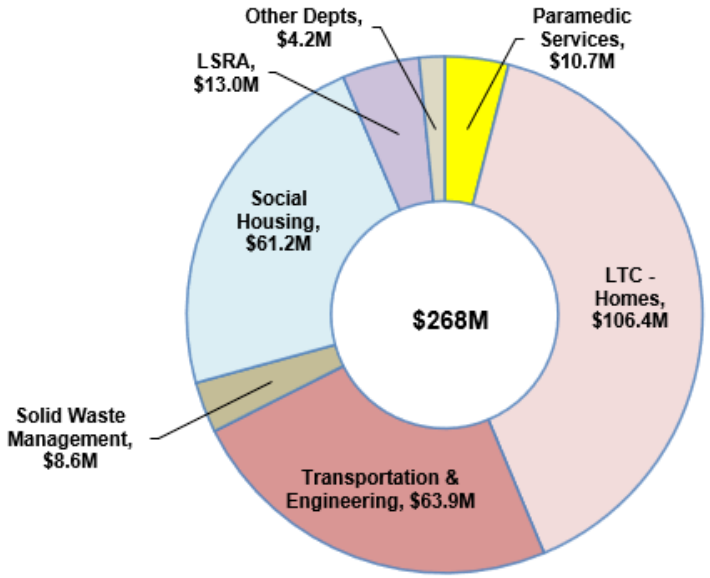
Comparison ($000's)	2024 Budget	2024 Forecast	2025 Budget	2024F vs 2024B Change $	2024F vs 2024B Change %	2025B vs 2024B Change $	2025B vs 2024B Change %
Operating Revenues	625,191	656,617	698,961	31,426	5.0%	73,770	11.8%
Operating Expenses	616,984	648,717	693,478	31,733	5.1%	76,494	12.4%
Operating Balance	**8,207**	**7,900**	**5,483**	**(307)**	**(3.7) %**	**(2,723)**	**(33.2) %**
Gross Capital Requirement	162,804	212,182	268,097	49,378		105,293	
Net Capital Requirement	57,622	57,893	127,495	270		69,873	
External Debt	63,191	63,133	128,991	(58)		65,800	
Internal Debt	239,129	227,902	345,329	(11,227)		106,200	

The first graph highlights the County operating and capital expenditures breakdown by department. The second graph is a breakdown of the capital expenditures only by department.

Operating & Capital Expenditures - $962M



Capital Expenditures - $268M



County Profile

The County of Simcoe delivers a wide variety of programs and services to meet the needs of residents and businesses.

The County is a dynamic community that continues to experience sustained growth. Some key facts about the County of Simcoe are:

- Upper tier municipality consisting of 16-member municipalities.
- Largest County in Ontario based on population from the 2021 census.
- Third largest County in Ontario based on physical size.
- Owns and manages 33,680 acres of County forests.
- Borders on 500 km of shoreline
- Maintains 1,837 lane km of County roads, 205 bridges and structures, and 61 major signaled intersections.
- Plays host to over nine million visitors annually.
- Employs more than 2,100 full and part-time people.

County of Simcoe - Council

County Council

The County of Simcoe Council acts as the decision-making body for the organization.

County Council is composed of the mayors and deputy mayors of each of the sixteen towns and townships located within Simcoe County. The Warden is the head of government for the County and is elected by his and her peers on County Council. The Office of Warden is a two-year term. The warden is elected at an Inaugural meeting of County Council held in December in the first and the third years of every term of Council.

All members of County Council sit as Committee of the Whole. Members of Council are also appointed to various internal and external committees and boards, such as the Accessibility Advisory Committee, Audit and Finance Committee, Economic Development Sub-Committee, the Children's Aid Society and the Local Health Integration Networks.

Land Acknowledgement

The County of Simcoe acknowledges that the land on which we gather today is the traditional territory of the Anishinaabek Nation, which includes the Ojibwe, Odawa, and Pottawatomi Nations, collectively known as the Three Fires Confederacy.

We also recognize the Huron-Wendat, who occupied these lands prior to the middle of the 17th century.

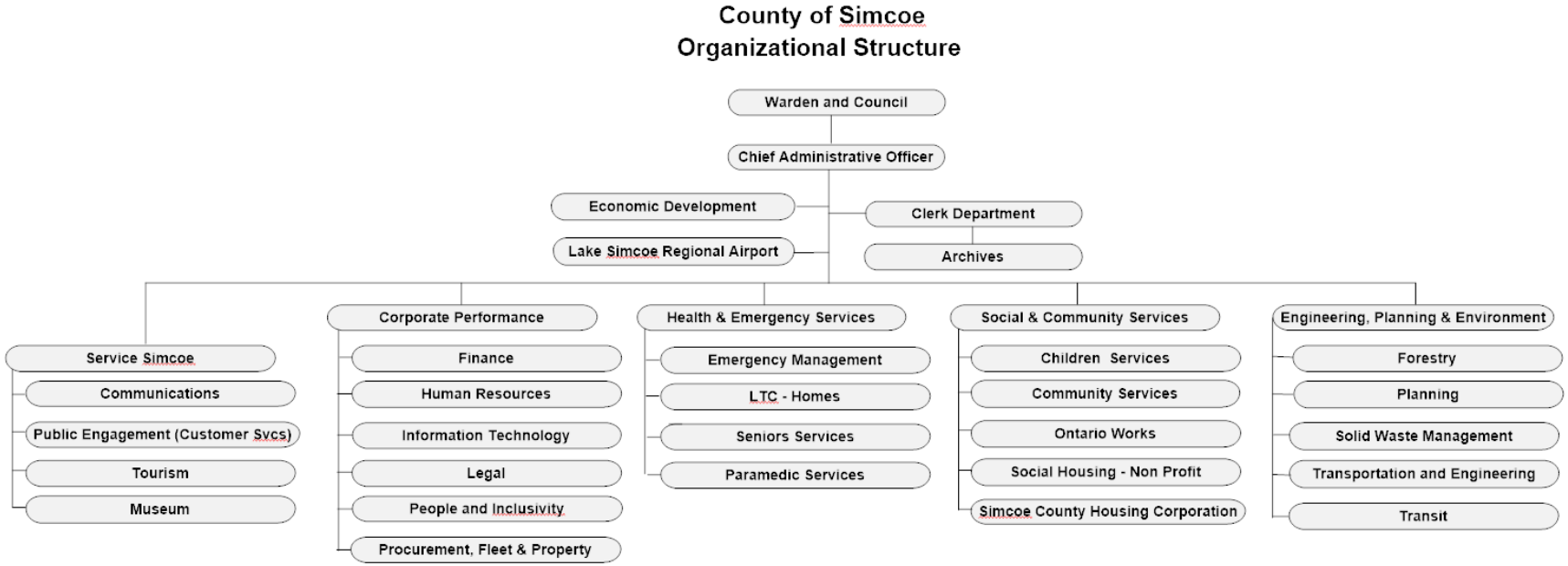
We embrace the enduring presence of the Indigenous Peoples of this region including the Chippewa Tri – Council First Nations, comprised of the Beausoleil First Nation, the Chippewa's of Rama, and the Georgina Island First Nation.

We would also like to recognize the diverse Métis and Inuit communities within our region.

The County of Simcoe is dedicated to honoring Indigenous history and culture and committed to coming together to heal, create future prosperity, respect and understanding in all our communities.

Organizational Structure

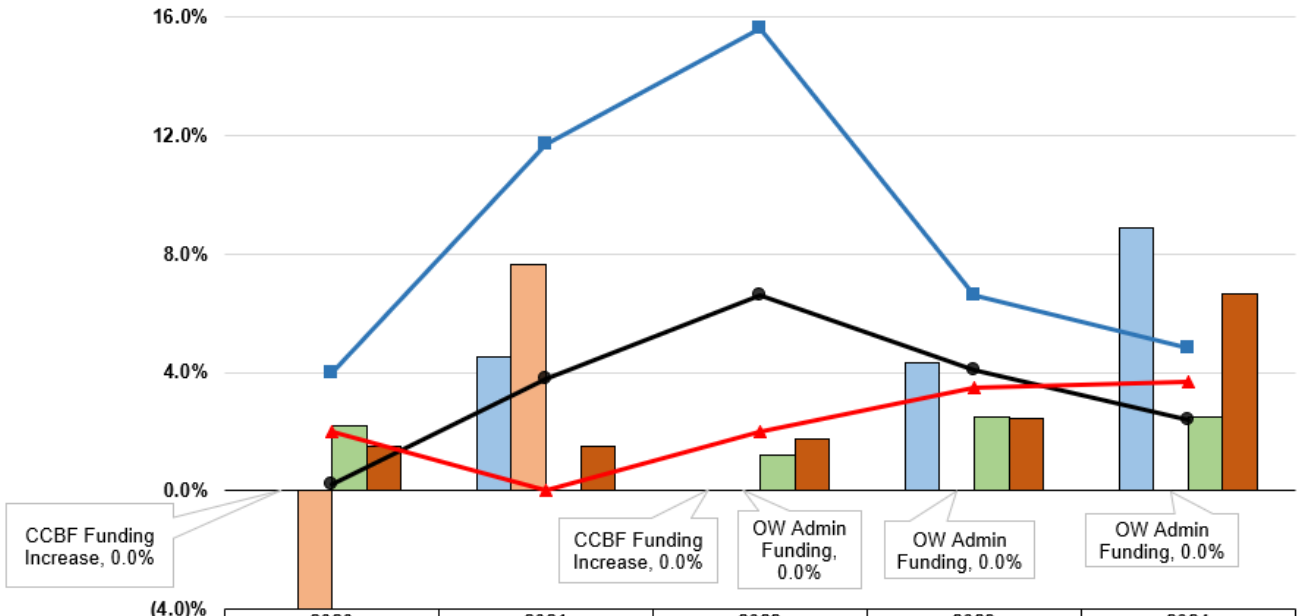
The County of Simcoe is organized into major areas: (Warden, CAO, Clerks and Archives), (Economic Development), (Lake Simcoe Regional Airport), (Service Simcoe), (Corporate Performance), (Health & Emergency Services), (Social & Community Services) and (Engineering, Planning & Environment). Each area includes departments covering specific services or supports.



General Economic Index

Economic environment refers to external factors that influence the habits of consumers and businesses. Listed in the below graphs are indexes as well as cost related trends and population growth.

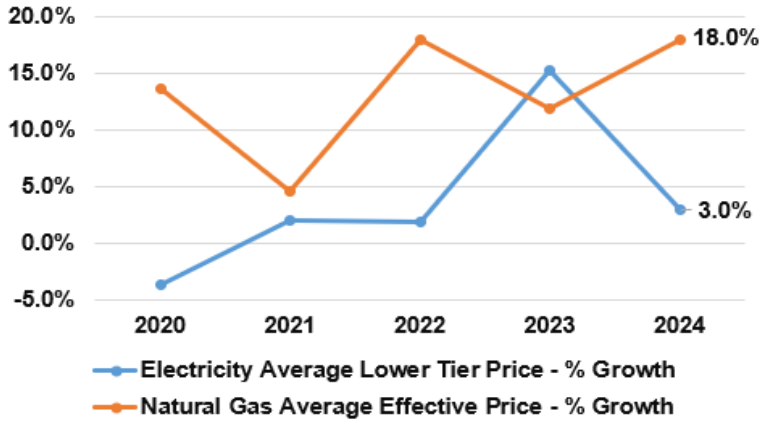
General Indexes



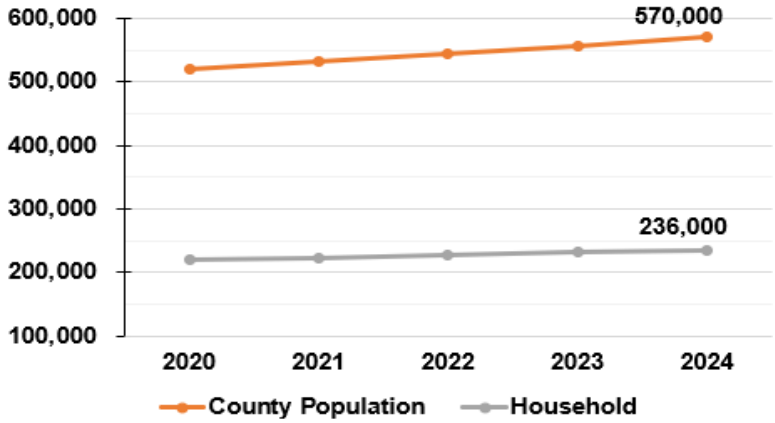
	2020	2021	2022	2023	2024
CCBF Funding Increase	0.0%	4.5%	0.0%	4.3%	8.9%
OW Admin Funding	(10.8)%	7.7%	0.0%	0.0%	0.0%
Rent Geared Income(RGI) Rent increase	2.2%	0.0%	1.2%	2.5%	2.5%
LTC - Homes - Level of Care Funding	1.5%	1.5%	1.8%	2.5%	6.6%
CPI (Ontario) % Growth	0.2%	3.8%	6.6%	4.1%	2.4%
Non-Residential Building CPI (Toronto)	4.0%	11.7%	15.6%	6.6%	4.8%
County of Simcoe Tax Rate Increase	2.0%	0.0%	2.0%	3.5%	3.7%

*Years 2020-2023 are actuals, year 2024 indicates the 2024 budget data.

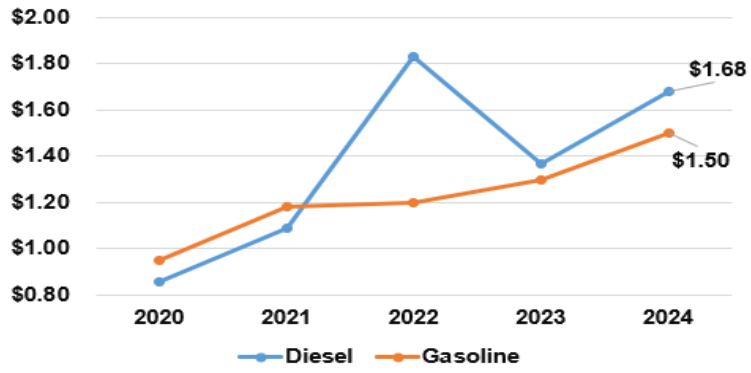
Electricity & Natural Gas rates



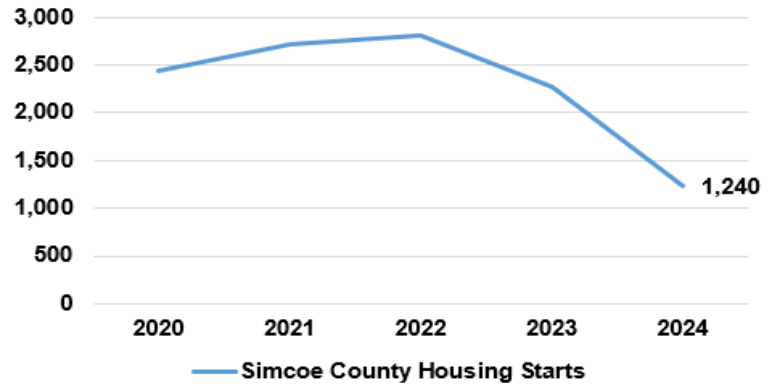
County of Simcoe population and household - includes Barrie & Orillia



Diesel and Gasoline estimated cost/litre



Housing Starts - excludes Barrie & Orillia



Financial Policies

The County has adopted several policies over time to help guide financial decisions. These policies guide County Staff in making sound and strategic decisions in relation to the County's fiscal responsibilities. Listed below are some of these key policies.

Reserve policy
Highlights the threshold and limits for reserve contribution, targets, and funding sources. The policy also highlights the intended use of each reserve to ensure sufficient funds are available to meet the County's short and long-term obligations and be able to respond to unplanned events.

Investment, Cash Management and Debt policies
The investment policy defines the guidelines to ensure County funds generate additional value through interest and investment yields. The debt policy sets the limits for the use of debt to remain financially flexible and avoid the high cost of interest. The County has not set an internal debt limit as historically the debt levels are well below the allowable provincial Annual Repayment limit of 25% of own source revenues.

Asset Management policy
The asset management policy formalizes the County's commitment to asset management, aligns its asset management actions with strategic goals, plans and objectives, and provides direction to guide Council, management, and staff on strategic investment decisions. This policy supports the County in focusing its asset management efforts on managing condition, service levels and risks, addressing asset priorities, and meeting short and long-term needs within the bounds of possible funding.

Tangible Capital Asset policy
The purpose of the TCA policy is to prescribe the accounting treatment of Tangible Capital Assets. Specifically, the TCA policy outlines the capitalization thresholds, asset useful lives, amortization method and disposal/write down treatment by asset class. The policy ensures; a consistent and accurate accounting treatment of asset related expenditures, effective asset management processes, fiscal responsibility and accountability, improved information to support long-term budgeting and that asset accounting complies with PSAB 3150.

Budget Framework

The County is committed to delivering core services to meet the growth in demand, enhancing programs and services while balancing the financial burden to the taxpayers.

This commitment is addressed annually through budget deliberations. Council decides on the overall level of services, the types of programs, the infrastructure, and long-term investments necessary to support the growing community while preserving a valued lifestyle affordable to its residents.

The annual budget is a strategic planning document whereby the financial resources of the County are allocated to various programs and services to achieve the County of Simcoe's priorities and reflects the needs of residents. The budget establishes service levels, program offerings, replacement schedules as well as capital improvements. It also determines the amount of taxes to be collected from residents and businesses.

Balancing the need to provide core services to an expanding population with the desire to pursue new opportunities presents a challenge due to limited revenue sources. County staff have maximized other sources of revenues to support Simcoe County's history of maintaining low tax rates through a strong user pay for service and growth pays for growth philosophy.

Where appropriate, service fees and charges have been introduced or increased and services have been aligned with the needs of the growing community.

Multi-year financial planning in addition to the annual budgeting process ensures current and future impacts associated with decisions are understood and identified.

Council is required to approve a balanced budget for the calendar year (Jan 1 to Dec 31), before property taxes can be billed. The operating budget includes annual expenditures for staff, materials, services, debt servicing, reserve activity, taxation, subsidies, and program costs. The capital budget identifies approved projects and their revenues and costs.

Recurring expenditures are funded from recurring sources of revenue. Non-recurring expenditures are funded from reserves or purpose specific funding. During the budget development process, Council will consider staffing, operational and capital expenditures to increase efficiencies and effectiveness.

Ontario Municipalities are not permitted to budget an operating deficit. Any operating surplus at the end of the year is allocated as per Council's direction during the strategic plan discussions.

Council and Management receive, on a regular basis, financial status reports on spending against budget and forecast to year-end.

The County of Simcoe strives to provide good value for tax dollars and works to enhance value for taxes by monitoring the efficiency and effectiveness of services.

Budget Process

The challenge of the budget process is to meet the many and varied needs of residents and businesses at a cost that is reasonable to County taxpayers.

The primary purposes of the County of Simcoe's budget are to:

1. Set out the program of services provided by the County, their purpose, and planned costs.
2. Provide a method of controlling expenditures.
3. Forecast revenues and funding to support services to the communities.
4. Support and facilitate achievement of long-term plans and objectives.

The budget process covers base budget, growth and enhancements to service levels.

Base Budget	Service Growth	Enhancements
• Costs required to maintain existing service levels • Mandatory / Legislative • Non discretionary costs imposed by others • Carry over projects • Costs from prior year commitments	• Costs required to maintain existing service levels for the increasing population • Funding of new initiatives by development charge revenues and property taxes identified by assessment growth • Long term financing strategies	• New services or enhanced service levels • Funding to cover cost of providing these services depends on property taxes and growth in the assessment base that may lag the timing of expenditures

Budget Review

The budget review requires each department to meet with their Financial Controller and prepare a budget that ensures all relevant budgeting principles follow Generally Accepted Accounting Principles (GAAP).

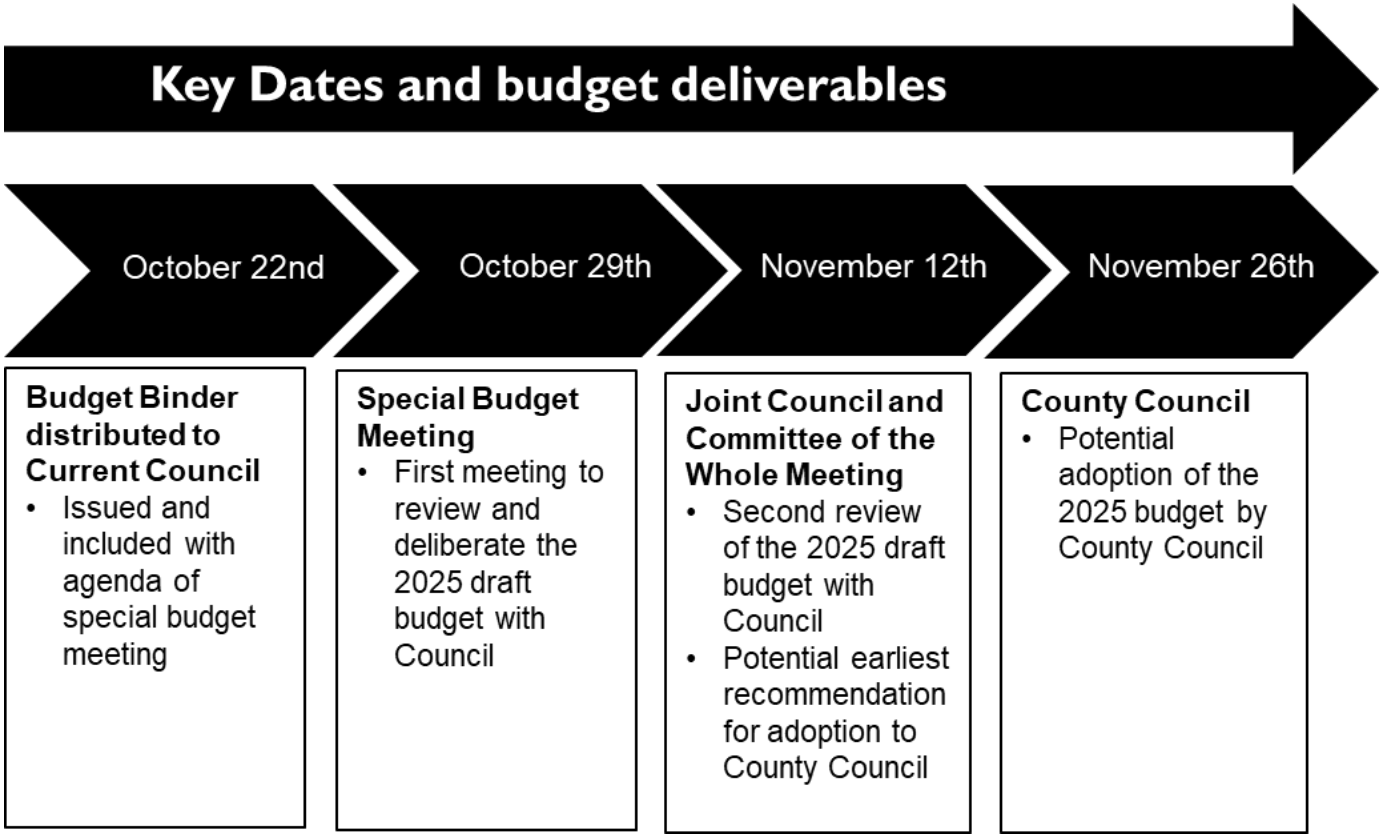
The department budget outlines the associated revenues and expenditures, net operating balance, net capital requirement and the total department requirement.

Changes to operations, staffing complements and capital projects require an expenditure request form. All requests must support the County's strategic plan and each department's mandate. Executive Management reviews, challenges and assesses each proposal.

Once the reviews are complete, the budget is presented to the Committee of the Whole. The Committee of the Whole provides comments and direction to staff for any adjustments. The Committee of the Whole refers the budget to County Council with their recommendations for review and final approval.

Key Dates and Budget Deliverables

The 2024 calendar dates represent the dates and actions associated with the delivery and approval of the 2025 budget.


Key Dates and budget deliverables
October 22nd
October 29th
November 12th
November 26th
Budget Binder distributed to Current Council
• Issued and included with agenda of special budget meeting
Special Budget Meeting
• First meeting to review and deliberate the 2025 draft budget with Council
Joint Council and Committee of the Whole Meeting
• Second review of the 2025 draft budget with Council
• Potential earliest recommendation for adoption to County Council
County Council
• Potential adoption of the 2025 budget by County Council

Key Inputs

Plans, Acts and Regulations

The budget reflects the strategic initiatives and investment for the County of Simcoe. Several planning processes, multi-year Master Plans and Acts, in addition to Ministry regulations, drive the development of the budget. Major elements include:

- Affordable Housing and Homelessness Prevention Strategy
- Ambulance Act
- Child Care and Early Years Act,2014
- County of Simcoe Strategic Plan
- Development Charge Act
- Development Charge Background Study
- Environmental Protection Act
- Forest Management Plan
- Housing Services Act
- Long Term Care Act
- Long Term Financial Plan
- Ontario Planning Act
- Ontario Provincial Standards
- Ontario Works Act
- Simcoe County Official Plan
- Solid Waste Management Strategy
- Transit Feasibility and Implementation Study
- Transportation Master Plan

Economic Outlook

For 2024, the credit rating firm, Standard and Poors, provided the following: affirmed credit rating on the County of Simcoe at 'AA+' with a stable outlook. The rating reflects Standard & Poor's assessment of the county's stable economy, healthy budgetary performance, and strong liquidity.

Provincial Subsidies

The County assumes that provincial subsidies will continue at the current known and committed level as a major source of operating revenue. The costs of providing provincially mandated services are based on Ministry regulations and guidelines.

Corporate Climate Action Plan (CCAP)

The County has committed, via the Council approved Corporate Climate Action Plan (CCAP), to reduce corporate greenhouse gas (GHG) emissions by 44% below 2021 levels by 2030, and to achieve Net Zero corporate greenhouse gas emissions by 2050.

Development Charges and Reserve Funds

Development Charges are fees imposed on development projects to pay for increased costs arising from growth-related development in the County. The rates for these fees are developed based on the growth forecasts and needs requirements within the County. Various long-term plans have been utilized to develop future rates, including the Transportation Master Plan and the Official Plan.

A requirement of the Public Sector Accounting Standards of the Chartered Professional Accountants of Canada (CPA Canada) is that obligatory reserve funds must be reported as deferred revenue. This requirement restricts how these funds may be used and under certain circumstances, how these funds may need to be refunded. Monies received from payment of Development Charges under the Development Charge By-Law are maintained in specific reserve funds and interest is allocated to each of the reserves increasing their balances.

Asset Management Plan

Ontario municipalities must develop asset management plans to meet provincial regulatory requirements. The County has an asset management plan that outlines the state of the local infrastructure including an asset inventory list identifying various attributes of an asset such as the asset condition and replacement cost estimates. The Asset Management Plan provides desired level of service, an asset management strategy, and a financing strategy.

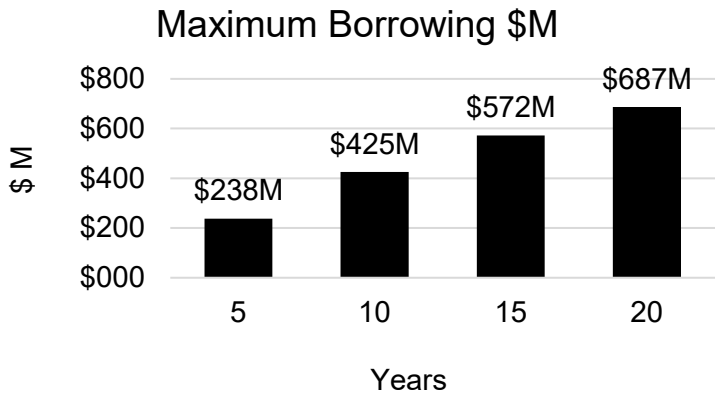
The County Asset Management Plan utilizes a risk assessment model based on an asset condition index and service impact to assist in the prioritization of assets across the County. Based on this model, an asset tagged with the risk rating of medium/high may be considered for replacement because of its potential impact on the County's level of service.

Debt Capacity

A Municipality may only issue new debt provided that the projected financial charges related to the outstanding debt will be within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs. This limit is set at 25% of a Municipality's own source revenues less debt charges and financial commitments.

The County has a current debt service capacity of $55M available per year for payments relating to debt and financial obligations under provincial guidelines based on the 2022 Financial Information Return. This would allow additional borrowing if needed.

The additional borrowing which the County of Simcoe could undertake over a 5 year, 10 year, 15 year and 20 year period is illustrated below at 5% interest rate, for information purposes only.



Basis of Accounting and Budgeting

The County of Simcoe's financial statements are prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as recommended by the Public Sector Accounting Board (PSAB). The County of Simcoe follows the accrual basis of accounting, which recognizes revenues when they are earned and expenses when they are incurred rather than when a payment is made or received.

The County also utilizes a budgeting and reporting software that provides a central repository for the County's budgeting and planning requirements. This enhances consistency in budgeting methods, assumptions, and data integrity among the divisions.

Financial Principles and Approach

The County's approach to financial management is to balance bottom line concerns with longer term financial planning for sustainable service delivery.

The principles followed in the preparation of this budget are:

1. Ensure long-term financial sustainability
   - Determine on a multi-year basis the financial requirements for operating and capital needs.
   - Identify any funding gap between revenues and expenditures.
   - Ensure there are sufficient revenues to meet long-term operating and financial requirements and balance spending with revenues.
   - Plan for the replacement of assets and maintenance of assets through asset management and replacement reserves
   - Maintain existing service levels.
   - Keep tax levy impact within cost indices.

2. Deliver services in a cost-effective and efficient manner
   - Ongoing reviews of programs on a regular basis to ensure services are delivered in a cost-effective and efficient manner.
   - Identify and implement efficiencies.
   - Provide sustainable service levels.

3. User Fees
   - Ensure that user fees recover program operating costs.

4. Manage capital assets to maximize long-term community benefit
   - Maintain the County's assets in a 'state of good repair' in accordance with the Asset Management Plan

5. Implement a capital funding plan to address the County's requirements
   - New asset requirements
   - Develop debt financing program to address the County's capital needs.
   - Ensure debt terms are consistent with the life of the asset.

6. Maintain reserves at appropriate levels
   - Establish reserves to provide funding for future assets.

7. Prudent investment management
   - Invest the County's reserves to achieve optimum return within appropriate risk tolerances.

County View

The annual budget is derived by determining the yearly needs of the County. These needs or costs are the expenditures, which are offset by the money that comes into the municipality, known as revenue. The revenue is generated through different streams such as provincial subsidies, service partner contributions, user fees, miscellaneous income, grants, reserves, capital funding and the county levy. The County builds its budget based on assumptions to create projections and an estimated view.

Assumptions

- Total tax Levy increase suggested at 3.625% divided between 1.625% for existing service levels and 2.0% for asset management.
- Provision of 1% of the levy is set aside for strategic land purchases
- 1% of the levy is set aside for Economic Development
- Based on the five-year trend, the property asset/additions growth assumption is estimated at 2.0%
- Most expenses reflect a general inflation rate set at 2.0% based on the Bank of Canada target CPI approximate rate. A few expense types have been updated to reflect current inflationary pressures such as:
  - Utilities projected increase (Natural Gas 10.0%, Water 3.0% and Electricity 2.0%)
  - Gasoline and diesel fuel increase estimated at the same level as the 2024 budget
- Supplementary Taxes net of write-offs is estimated at $2.3M based on the five-year trend
- Non-Residential Building Construction Price Index 4.8% (Q2 2024)
- Hospital Alliance grant of $3M
- Post-secondary funding of $1.5M
- Age Friendly grant $550K
- Provision of $500K for Hospice capital funding
- Lake Simcoe Regional Airport operating costs now reflects 100% ownership
- Salaries & Benefits are based on current contracts and non-union compensation plan
- Cost sharing with the Cities of Barrie and Orillia are estimated based on the shared services agreement.
- Staffing requirement for FTE’s have been projected to meet departmental objectives

Operating Revenues Summary

This table shows the total County year over year budget and forecast changes for operating revenues.

Operating Revenues Summary ($000's)	2024 Budget	2024 Forecast	2025 Budget	2024F vs 2024B $ Change	2025B vs 2024B $ Change
Total Operating Revenues	**625,191**	**656,617**	**698,961**	**31,426**	**73,770**
Subsidies	312,770	338,118	368,728	25,348	55,958
County Levy	211,732	212,918	224,572	1,185	12,840
Service Partners	33,110	35,709	34,195	2,599	1,085
User Fees	43,182	46,373	50,440	3,191	7,258
Miscellaneous Income	9,169	8,629	6,764	(540)	(2,405)
Transfer From Reserve	15,227	14,870	14,262	(358)	(965)

Property Taxation

Each year County Council is responsible for making tax policy decisions that are sensitive to local needs and priorities. Those decisions define the local property tax landscape.

Assessment valuations reflect changes in real estate market conditions that are driven by economic factors, demographics, etc. Generally, valuation reflects the impact of reassessment which involves updating the current assessed value of properties to reflect a more recent effective valuation date.

The impact on the tax rate and the taxes paid by an individual property owner will vary depending on the property's new assessment applied by Municipal Property Assessment Corporation (MPAC) relative to the average assessment and the four-year phase-in provisions.

These types of assessment changes will not affect municipal revenue because tax rates must be restated. They will however affect the overall distribution of the tax burden among taxpayers as rates of valuation change vary by class.

Property taxes are collected and administered by the local area municipality in which the property is located. The County collects its taxes by providing a tax requisition to member municipalities who levy separate tax rates for County purposes. The County sets tax ratios and tax rates to raise the property tax amount from its member municipalities.

Property taxes are charged to property owners according to the assessed value of each property. The value of the property assessment is determined by the Municipal Property Assessment Corporation (MPAC). MPAC is an independent body established by the Ontario Property Assessment Corporation Act.

County Levy Detail

The County Levy reconciliation and description of each component is outlined in the following table.

Component	2025 Levy Budget $000's	Description
2024 Levy Budget	211,732	The County levy estimate included in the 2024 budget.
2024 Supplementary Taxes, Heads & Beds, Linear Acreage	(3,864)	2024 Supplementary taxes, Heads & Beds and Linear Acreage amount
2024 Property Asset/Additions Adjustment	1,185	Adjustments made to reflect the actual 2024 returned roll property changes (asset/additions and deletions). This amount does not increase the taxes for the current taxpayer.
2024 Levy adjusted for the 2024 returned roll property changes - assets/additions	**209,054**	This reconciles the 2024 budget to the 2024 tax ratios and tax rate by-law levy estimate.
2025 Property Asset/Additions Estimate	4,181	Estimated at 2% growth, the property asset/additions are based on a 5-year historical trend of assessment revenue growth provided by MPAC. This amount does not increase the taxes for the current taxpayer.
2025 Property Tax Increase (Operating Funding)	3,465	2025 property tax rate increase is set at 1.625% to fund operating balance increases.
2025 Property Tax Increase (Capital Funding)	4,265	2025 property tax rate increase is set at 2% to support asset management requirements.
2025 Annual Levy Base	**220,965**	Used for the 2025 tax rate by-law levy estimate.
2025 Supplementary Taxes	3,518	Supplementary taxes are non-recurring and are the result of growth-related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5-year historical trend. This amount does not increase the taxes for the current taxpayer.
2025 Heads & Beds and Linear Acreage	90	Heads & Beds: these are payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities. Linear acreage: this property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.
2025 County Levy Budget	**224,572**	

The following table illustrates the breakdown of the $224.6M County Levy budget by the major services areas.

Levy Support Area	Your Tax Dollars % of Tax Dollars	($000's)	$ per $100K Residential Assessment Value *
Paramedic Services	12.4	27,880	38.53
LTC - Homes/Seniors Services	6.2	13,918	19.23
Ontario Works	2.2	4,832	6.68
Children Services	1.4	3,240	4.48
Community Services	1.5	3,449	4.77
Social Housing	10.8	24,286	33.56
Transportation & Engineering	11.2	25,164	34.78
Solid Waste Management	24.5	55,038	76.06
Planning	1.8	4,052	5.60
Economic Development	1.7	3,878	5.36
Transit	2.6	5,759	7.96
Lake Simcoe Regional Airport	0.9	1,950	2.69
Administrative & Statutory Support **	7.2	16,280	22.50
General Municipal Services ***	10.7	23,989	33.15
Asset Management	2.4	5,374	7.43
Allocation of Operating to Capital	2.4	5,483	7.58
Total Taxes based on Support Areas	**100.0**	**224,572**	**310.36**

** All numbers are rounded*

*** CAO, Clerks, Service Simcoe, Corporate Performance*

**** SMDHU, MPAC, Age Friendly Grant, Hospital, Hospice, Educational Support, Strategic land purchase*

Reserve Use

The below table outlines the usage of reserves for both operating and capital projects.

	Transfer From Reserves breakdown			
Reserves - ($000's)	**Operating**	**Capital**	**Total**	**Description**
Waste Management Contingency	0	1,236	1,236	**Capital:** Organics Transfer building $862K, Asset management vehicle replacements $374K.
Homes Contingency	458	5,902	6,361	**Operations:** Various smaller building and equipment replacement that do not meet the County of Simcoe's Tangible Capital Asset Policy to qualify as capital. **Capital:** $5M for Simcoe Manor Redevelopment, $893K Capital related building and equipment replacement for LTC-Homes and Seniors Services.
General Contingency	120	4,001	4,121	**Operating**: $100K for Aerospace Development Fund, $20K for Simcoe County conference **Capital**: $4M for corporate asset management projects
Roads Contingency	0	7,869	7,869	**Capital:** Asset management roads projects $7.9M
Paramedic Contingency	0	409	409	**Capital:** $409K Springwater South Paramedic Station construction

Transfer From Reserves breakdown				
Reserves - ($000's)	**Operating**	**Capital**	**Total**	**Description**
Administration Building Contingency	0	325	325	**Capital:** $325K Asset management requirements for the Administration Building
Economic Development & Planning	0	77	77	**Capital:** Transit SUV
Social Services	958	0	958	**Operating**: $958K Children Services prior year savings earmarked to offset future budget increases
Social Housing	4,062	9,266	13,328	**Operating**: $2.1M County share of Non-Profit provider loans, $2M County share of Asset Management Plan operating requirements **Capital:** $5.1M Affordable Housing developments, $4.2M County share of Asset Management Plan capital requirements
Lake Simcoe Regional Airport	0	568	568	**Capital**: Asset management vehicle replacements
Forestry Reserve	1,533	142	1,674	**Operating:** Funding forestry management related expenses. **Capital:** Vehicle replacement $112K, Museum Sawmill building $29K

Reserves - ($000's)	Transfer From Reserves breakdown Operating	Capital	Total	Description
Hospital Reserve	3,000	0	3,000	**Operating**: $3M annual hospital capital funding
Various Other Reserves	241	76	317	**Operating/Capital**: Mostly LTC-Homes reserves
Total Transfer from Non-DC Reserve/Reserve Funds	**10,372**	**29,871**	**40,243**	
Development Charges	3,890	54,021	57,911	**Operating:** Planning strategies, roads debenture re-payment **Capital:** Roads growth projects, SWM diversion related growth projects, transit buses, LTC-Homes and Paramedics
Total Transfer from Reserves	**14,262**	**83,892**	**98,154**	

Operating Expenses Summary

This table shows the total County year over year budget and forecast changes for operating expenses.

Operating Expenses Summary ($000's)	2024 Budget	2024 Forecast	2025 Budget	2024F vs 2024B $ Change	2025B vs 2024B $ Change
Total Operating Expenses	**616,984**	**648,717**	**693,478**	**31,733**	**76,494**
Client Benefit	216,493	234,451	268,149	17,958	51,656
Salaries and Benefits	200,369	201,010	216,850	641	16,481
Administration	26,808	38,441	34,325	11,633	7,517
Facilities	34,579	37,106	28,220	2,527	(6,358)
Cost of Service Delivery	112,467	109,532	113,701	(2,935)	1,234
Transfer To Reserve	26,269	28,178	32,233	1,909	5,964

Operating Balance

The operating balance is the remaining amount after operating expenses are deducted from operating revenues. This table outlines the County's total current year operating balance budget as well the historical trend. The operating balance is used to fund the short-term capital and partially fund long-term capital requirements for the current year.

Operating Balance ($000's)	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	2024F vs 2024B Change $	2024F vs 2024B Change %	2025B vs 2024B Change $	2025B vs 2024B Change %
Operating Revenues									
Subsidies	254,808	302,312	312,770	338,118	368,728	25,348	8.1	55,958	17.9
County Levy	189,901	200,838	211,732	212,918	224,572	1,185	0.6	12,840	6.1
Service Partners	28,212	31,155	33,110	35,709	34,195	2,599	7.9	1,085	3.3
User Fees	42,311	44,694	43,182	46,373	50,440	3,191	7.4	7,258	16.8
Miscellaneous Income	16,931	26,286	9,169	8,629	6,764	(540)	(5.9)	(2,405)	(26.2)
Transfer From Reserve	31,471	21,439	15,227	14,870	14,262	(358)	(2.3)	(965)	(6.3)
Total Revenues	**563,635**	**626,724**	**625,191**	**656,617**	**698,961**	**31,426**	**5.0**	**73,770**	**11.8**
Operating Expenses									
Client Benefit	161,646	200,053	216,493	234,451	268,149	17,958	8.3	51,656	23.9
Salaries and Benefits	172,086	183,413	200,369	201,010	216,850	641	0.3	16,481	8.2
Administration	39,259	42,090	26,808	38,441	34,325	11,633	43.4	7,517	28.0
Facilities	30,633	34,018	34,579	37,106	28,220	2,527	7.3	(6,358)	(18.4)
Cost of Service Delivery	110,040	113,152	112,467	109,532	113,701	(2,935)	(2.6)	1,234	1.1
Transfer To Reserve	33,706	45,735	26,269	28,178	32,233	1,909	7.3	5,964	22.7
Total Expenses	**547,370**	**618,461**	**616,984**	**648,717**	**693,478**	**31,733**	**5.1**	**76,494**	**12.4**
Total Operating Balance	**16,265**	**8,263**	**8,207**	**7,900**	**5,483**	**(307)**	**(3.7)**	**(2,723)**	**(33.2)**

Capital Financing

The current capital budget includes total expenditures of $268M. Capital is funded by the operating balance, reserves, development charge reserves, service partners and senior levels of government.

Development Charges are collected to recover the growth-related costs on capital projects that are associated with residential and non-residential development. As a significant portion of the County's capital expenditures are growth related, development charges are a major source of financing for the capital plan.

Any shortfall is financed through various debt instruments. In 2025, the financing requirement is $122M as outlined in the table.

2025 Capital Financing		($000's)
Capital Revenues		
CCBF	12,545	
Subsidies	10,805	
Other Funding	900	
Service Partners	32,461	
Reserves	83,892	
Total Capital Revenues		**140,602**
Total Capital Expenses		**268,097**
Net Capital - Surplus/(Requirement)		**(127,495)**
Operating Balance available for Capital		5,483
2025 Capital Financing Requirement		**(122,012)**

Operating Cash Balance

The following table shows the estimated operational cash balance for 2025. Other funds are held separately and may be used for cash management and emergency cash purposes.

Operating Cash Balance		($000's)
Cash Balance Beginning of Year		**82,776**
Sources from Operations		
Operating Revenues	684,700	
Capital Revenues	56,710	
Development Charge receipts	40,927	
Less:		
Uses for Operations		
Operating Expenses	656,962	
Capital Expenses	229,871	
Net Cash from Operations		**(104,497)**
Finance Sources - (Uses)		
Service Partners - MFC Financing		(16,038)
Provincial LTC Funding Recovery		1,307
Social Housing (debenture)		42,652
DC Funded work (debenture)		28,211
Cash Balance - End of Year		**34,410**

Debt Financing

Section 401 of the Municipal Act grants Council the authority to incur a debt when deemed in the best interest of the taxpayers to finance its own capital expenditures.

"Best Interest" for the County of Simcoe will be consistent with the County's strategic directions which includes fiscal management that contains both financial principles and policies.

This philosophy is also reflected in the County of Simcoe's capital financing and debt policy.

The following key objectives were set out:

- Adhere to statutory requirements.
- Ensure long term financial flexibility.
- Limit financial risk exposure.
- Minimize long term cost of financing.
- Match term of financing to the useful life of the related asset

The total principal and interest payments in 2025 are $12.9M with an estimated 2025 year-end debt balance of $474M.

Debt Financing - ($000's)	Forecasted Year End 2024	Principal Payments	Interest Payments	2025 Debt	Estimated Year End 2025
Long Term Debt					
Landfill (to Municipalities)	2,849	128			2,720
Paramedic Station Debenture	20,507	1,367	540		19,140
LH Public Housing	2,226	989	74		1,236
Social Housing	0	686	1,982	42,652	41,965
Roads Debenture - DC Related	37,552	1,834	994		35,718
Debenture - DC Funded Work	0			28,211	28,211
External Debt	***63,133***	***5,005***	***3,591***	***70,863***	***128,991***
Internally Financed - Development charges*	301				0
Internally Financed Capital	227,601	4,284		122,012	345,329
Internal Debt	***227,902***	***4,284***	***0***	***122,012***	***345,329***
Total	**291,035**	**9,289**	**3,591**	**192,875**	**474,320**

* 2024 forecast year-end balance adjusted

Reserve Balances

Under the Municipal Act, Council has the authority to establish reserves as required. Reserves and Reserve Funds are setup to meet specific objectives.

Reserve - ($000's)	2024 Forecasted Balance Net of Commitments*	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer from Reserves Capital	2025 Year End Budget Balance Net of Commitments
Waste Management Contingency	15,907	3,700	0	1,236	18,371
Archives Contingency	165	1	0	0	166
Museum Contingency	197	55	0	0	252
Homes Contingency	4,750	1,605	458	5,902	(5)
General Contingency	(2,321)	8,969	120	4,001	2,527
Simcoe Village Reserve	658	144	24	0	778
Roads Contingency	19,290	5,374	0	7,869	16,795
Paramedic Contingency	653	547	0	409	791
Administration Building Contingency	175	150	0	325	0
Economic Development & Planning	4,678	2,210	0	77	6,811
Simcoe Tourism	255	0	0	0	255
Social Services	1,176	291	958	0	509
Social Housing	11,473	3,313	4,062	9,266	1,459
Lake Simcoe Regional Airport	582	250	0	568	264
Total Reserves	**57,640**	**26,609**	**5,623**	**29,653**	**48,973**

*Adjusted

Reserve Funds

Reserve Funds - ($000's)	2024 Forecasted Balance Net of Commitments*	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer from Reserves Capital	2025 Year End Budget Balance Net of Commitments
Forestry Reserve	12,370	2,373	1,533	142	13,068
Sunset Village Residents	262	0	0	0	262
Sunset Village Reserve	255	59	10	0	304
Georgian Village Suites - Residents	453	85	30	71	436
Georgian Village Homes - Residents	138	25	71	5	88
Hospital Reserve	9,078	3,000	3,000	0	9,078
Georgian Manor Donations	17	30	30	0	17
Simcoe Manor Donations	11	20	15	0	16
Sunset Manor Donations	88	15	15	0	88
Trillium Manor Donations	37	15	31	0	22
Paramedic (Donations)	0	0	10	0	(10)
Donations Simcoe Village	2	0	5	0	(3)
C. Matthews Museum Reserve Fund	653	0	0	0	653
Honour Guard	80	3	0	0	83
Total Reserve Funds	**23,444**	**5,624**	**4,749**	**218**	**24,101**

*Adjusted

Trust Funds

Trust Funds - ($000's)	2024 Forecasted Balance Net of Commitments*	Transfer to Reserves Operating	Transfer from Reserves Operating	Transfer from Reserves Capital	2025 Year End Budget Balance Net of Commitments
Estate of S.O. Bain	89	0	0	0	89
Estate of H.P. Brown	328	0	0	0	328
Ross Channen Memorial Fund	1	0	0	0	1
Total Trust Funds	**418**	**0**	**0**	**0**	**418**
Grand Total	**81,503**	**32,233**	**10,372**	**29,871**	**73,493**

*Adjusted

Development Charge Reserves

Development Charges are collected to recover the growth-related costs associated with residential and non-residential development of capital projects.

A background study for the current Development Charge by-law occurred early in 2021. Process reviews were conducted to ensure stakeholders understand the methods and assumptions used in determining the development charge rates. This process helps to ensure stakeholders understand the infrastructure needs, associated costs, methods and address any concerns. The budget includes estimates based on the County of Simcoe's Development Charge By-Law that became effective January 1, 2022.

The Development Charge Act, 1997 and other legislation require that municipalities maintain specific reserves. Such reserves include Development Charge Deferred Revenue.

In 2025, external financing will be used to fund development charge expenses incurred. The principal and interest payments will be funded by future development charge receipts.

Development Charge Reserves ($000's)	2024 Forecasted Balance*	DC debenture	Transfer to Reserve	Transfer from Reserves Operating	Transfer to Reserves Capital	Transfer from Reserves Capital	2025 Year End Balance
Paramedic Services	(10,686)	269	1,285	0	0	3,489	(12,621)
Long Term Care	(3,668)	7,219	7,122	0	0	18,641	(7,969)
Public Works	409	475	85	0	0	0	969
Development Related Studies	(48)		194	1,024	0	0	(878)
Transit	374	1,135	774	0	0	222	2,060
Roads and Related	9,337	18,890	30,096	2,866	0	30,186	25,271
Solid Waste Management	3,982	223	1,371	0	0	1,484	4,092
Total Development Charge Reserves	**(301)**	**28,211**	**40,927**	**3,890**	**0**	**54,021**	**10,925**

*Adjusted

Risks and Opportunities

The following risks and opportunities could impact the ability to achieve the budget as outlined.

Risks

- Provincial funding reductions or changes
- In-year non-profit housing capital loan requests
- Future collective agreements, interest arbitration settlements and pay equity settlements.
- Delays in regulatory approval and their impact on construction projects
- Delays in utility relocations and their impact on construction projects
- Unplanned initiatives requiring funding.
- Unforeseen legal/legislative challenges
- Human Resources - lost time management
- Current funding model stability
- Uncertainty in the provincial legislation related to growth plan.
- Reduced development charge revenues
- Supplementary Taxes shortfall if growth trend does not continue.
- Construction cost impacts from trade agreements and tariffs
- Provincial funding for Transit
- Local municipal service challenges as it relates to planning regulations.
- Increased inflation causing price increases beyond anticipated levels.
- Stability of workforce to maintain service and meet regulatory requirements, specifically in Health Services industries
- Asset management funding requirement

Opportunities

- Municipal partnerships to achieve economies of scale in common service areas.
- Receive potential rebates.
- Realize market appreciation on County assets (i.e. housing, lands)
- Engage federal government to further support Affordable Housing Strategies
- Federal funding for transit
- Long Term Care (LTC) capital funding
- Lake Simcoe Regional Airport future development and growth

Salaries and Benefits

The County employs more than 2,100 full and part-time employees including seasonal staff which equates to approximately 1,889 Full Time Equivalent (FTE) staff.

An FTE is calculated by determining the total staffing hours required to provide the service and dividing by a full-time employee work hours.

The staffing summary by department table illustrates the number of FTE staff members required to deliver services to residents in 2025. It also highlights the financial impact associated with the 2025 staffing requests.

Details regarding staffing changes and staffing requests are included in the Department Budgets section.

Salaries and Benefits

Salaries and Benefits have increased by $16.5M (8.2%) over the 2024 budget.

This increase consists of the following:

1. 2024 In Year Council Approved FTE's totals $4.7M with a net County impact of $421K. The FTE increases were in Health and Emergency Services - $3.9M, Social and Community Services - $629K, Corporate Performance - $74K, and Service Simcoe - $41K.
2. 2025 Staffing Requests total $4.5M with a net County impact of $2.3M. This amount represents a net staffing change of 37.1.
3. 2025 Compensation & benefit adjustments total $7.3M. Compensation and benefit adjustments encompass COLA, salary progression, performance, union contracts and benefits increase.

Salaries & Benefits Summary ($000's)	2024 Budget	2025 Budget	Gross Salaries and Benefits Changes $ +/(-)	%
Total Salaries and Benefits	**200,369**	**216,850**	**16,481**	**8.2%**
- 2024 In Year Council Approved FTE's			*4,694*	*2.3%*
- 2025 Staffing Requests			*4,454*	*2.2%*
- 2025 Salaries & Benefit Adjustments			*7,333*	*3.7%*

Staffing Summary by Department

The table summarizes the FTE count by department. It also highlights the gross salaries and benefit costs and the net County Impact costs. Further details are included in the Department Budget section.

2025 Budget Staffing Summary by Department								
Division	Department	FTE Count					2025 Budget ($000's)	
		2024 Budget	2024 In Year Approved/End of Contract	2025 Requests		Total 2025 FTE	Gross Salaries and Benefits	Net County Impact
				Temp	Perm			
Warden, CAO, Clerks and Archives	CAO	3.3				3.3		
	Clerks	7.3				7.3		
	Archives	8.0				8.0		
	Economic Development	6.0			1.0	7.0	134.6	134.6
	Lake Simcoe Regional Airport	12.1				12.1		
Service Simcoe	Communications	12.0			2.0	14.0	214.6	214.6
	Public Engagement	14.7				14.7		
	Museum	19.5	0.5	(0.5)	1.0	20.5	81.8	81.8
	Tourism	7.3				7.3		

Staffing Summary by Department (continued)

2025 Budget Staffing Summary by Department								
Division	Department	FTE Count					2025 Budget ($000's)	
		2024 Budget	2024 In Year Approved/End of Contract	2025 Requests		Total 2025 FTE	Gross Salaries and Benefits	Net County Impact
				Temp	Perm			
Corporate Performance	Finance	38.3			1.0	39.3	124.7	44.7
	Human Resources	28.2		1.0	0.5	29.7	124.1	124.1
	People and Inclusivity	2.0			0.5	2.5	43.1	43.1
	Information Technology and ILS	45.3	1.0		2.0	48.3	214.8	214.8
	Legal	4.0				4.0		
	Procurement, Fleet & Property	46.0				46.0		
Health and Emergency Services	Paramedic Services	313.1		(4.0)	9.0	318.1	1,321.6	919.1
	Emergency Management	2.3			2.0	4.3	221.7	221.7
	LTC - Homes	667.4	40.0		15.6	722.9	1,257.4	47.8
	Seniors Services	90.4				90.4		

Staffing Summary by Department (continued)

2025 Budget Staffing Summary by Department								
Division	**Department**	**FTE Count**					**2025 Budget ($000's)**	
		2024 Budget	**2024 In Year Approved/End of Contract**	**2025 Requests**		**Total 2025 FTE**	**Gross Salaries and Benefits**	**Net County Impact**
				Temp	**Perm**			
Social and Community Services	Ontario Works	133.7	(2.0)		(1.0)	130.7	(73.6)	(35.4)
	Children Services	34.2	1.0			35.2		
	Community Services	19.0	2.3		3.0	24.3	279.8	68.7
	Simcoe County Housing Corporation	61.7			3.0	64.7	341.5	237.5
	Social Housing - Non-Profit	14.8	(2.0)			12.8		
Engineering, Planning & Environment	Transportation and Engineering	91.4				91.4		
	Solid Waste Management	98.5			(1.0)	97.5	(100.8)	(100.8)
	Forestry	10.2	0.3			10.5		
	Planning	14.8			1.0	15.8	151.7	0.0
	Transit	5.5			1.0	6.5	117.3	117.3
Total Staffing by Department		**1,810.8**	**41.1**	**(3.5)**	**40.6**	**1,889.0**	**4,454.4**	**2,333.7**

Capital Summary by Project and Department

The Asset Management Plan identifies assets to be reviewed and prioritized for renewal, rehabilitation, or replacement. Based on a comprehensive review, the County of Simcoe has prioritized the asset management projects in the 2025 budget. This table highlights the capital revenue and expenses by major category within the County. The detailed project listing and supporting budget request form can be found under the departmental section of the budget binder.

Capital Projects ($000's)

	Total Expenses	CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	County Impact
Active Transportation BCRY	3,388	0	3,388	0	0	0	0	0
Affordable Housing (Barrie)	44,840	0	0	2,000	9,686	2,097	4,150	26,907
Affordable Housing (Collingwood)	9,250	0	0	0	2,316	501	925	5,508
Affordable Housing (Midland)	250	0	0	0	63	14	25	149
C. Matthews Legacy Project	6,080	0	0	0	0	0	0	6,080
Equipment/Hardware/Software	5,113	0	498	0	540	117	1,000	2,957
Beeton - Cold Storage Building	281	0	0	0	0	0	0	281
Facility - Asset Management	18,566	0	1,322	900	1,779	476	7,528	6,561
Fleet & Heavy Equipment - Addition	515	222	222	0	0	0	0	71
Fleet & Heavy Equipment - Replacement	8,109	1,122	92	0	274	59	2,968	3,593
Intersections	11,677	358	10,840	0	0	0	0	479
LSRA - Maintenance Garage	2,869	0	0	0	0	0	0	2,869
LSRA - Runway Extension	578	0	0	0	0	0	0	578
Roads Construction	19,627	662	17,203	0	0	0	511	1,252
Roads Rehabilitation	8,805	0	0	8,805	0	0	0	0
Simcoe Manor Redevelopment	105,100	0	18,606	0	7,281	5,198	5,000	69,014
Springwater South Post	1,703	0	775	0	426	92	409	0
Structures (bridges/culverts)	16,292	10,181	(1,245)	0	0	0	7,356	(0)
Waubaushene Station	5,056	0	2,321	0	1,266	274	0	1,195
Total	**268,097**	**12,545**	**54,021**	**11,705**	**23,632**	**8,829**	**29,871**	**127,495**

Fleet Inventory by Department

This table highlights the purchases and disposals of tangible capital assets (TCA) by department.

The details of each vehicle addition and disposal are available in the department budget section.

2025 Vehicle Summary						
Division	**Department**	**Vehicle Count**				**Budget ($ 000's)**
		Total 2024	**Addition (+)**	**Disposal (-)**	**Total 2025**	
Warden, CAO, Clerks & Archives		1			1	
Service Simcoe		7	1	(1)	7	87
Corporate Performance		12	2	(1)	13	126
Health and Emergency Services	Paramedic Services	93	4	(3)	94	2,903*
	Emergency Planning	3			3	
	LTC - Homes/ Seniors Services	8	1	(1)	8	65
Social and Community Services	Social Housing	2			2	
Engineering, Planning & Environment	Transportation and Engineering	111	11	(11)	111	3,097
	Solid Waste Management	103	8	(8)	103	2,048
	Forestry	8	1	(1)	8	112
	Transit	31	1		32	521*
Lake Simcoe Regional Airport		18	3	(3)	18	470
Total Vehicles		**397**	**32**	**(29)**	**400**	**9,429**

***** The budget request form includes deposits required to ensure County service requirements are met and vehicle reliability

Budgeting and the Long-Term Plan

Long term planning is a powerful tool to help make informed decisions to ensure the County's future vitality and economic stability. The long-term plan identifies and analyzes current and future events and their effect on the County's short and long-range goals and objectives. Building upon these efforts, the budget and long-term financial plan will refer to some of the major issues facing the County of Simcoe.

The budgeting process is an integral component of the cycle of planning, budgeting, forecasting, measuring activities and results. The foundation of these forward-looking processes are the County's strategic objectives and long-term business plan. By remaining focused on these strategic initiatives, we ensure that the Corporation's plans, budgets, and forecasts reflect the actions and activities necessary to achieve the strategic objectives and targets.

The County of Simcoe updates the strategic plan and long-term financial plan annually which serves as a framework by which County departments, agencies and other municipal partners can align their goals and strategies, thereby making budgetary decisions more consistent, sustainable and transparent. The budget is a subset of these long-term plans that encompasses directed and approved service levels, capital projects, debt levels and revenue sources.

The long-term plan reflects the nature of the planning process at the County of Simcoe. Several master plans drive the development of the long-term plan. Included are:

- Affordable Housing and Homelessness Prevention Strategy
- Ambulance Act
- Child Care and Early Years Act,2014
- County of Simcoe Strategic Plan
- Development Charge Act
- Development Charge Background Study
- Environmental Protection Act
- Forestry Management Plan
- Housing Service Act
- Long Term Care Act
- Long Term Financial Plan
- Ontario Planning Act
- Ontario Works Act
- Simcoe County Official Plan
- Solid Waste Management Strategy
- Transit Feasibility and Implementation Study
- Transportation Master Plan

Growth continues to be a primary driver of the budget and Long-Term Financial Plan with the majority of the projects targeted for new capital infrastructure to address capacity and development demands. However, emphasis is placed on maintaining the County of Simcoe's infrastructure and providing for its eventual replacement to Ontario Provincial Standards

Long Term Financial Plan

Rehabilitation/ Replacement	Growth/ Expansion	Improvement/ Enhancement
Costs required for ongoing maintenance or replacement of existing assets	Costs required to maintain existing levels of service for the County's increase in population	Expenditures that increase the level of quality of service currently provided

Long Term Financial Plan

The 2025 budget plus the next five years of the long-term financial plan has been included to provide a view of the budget in relation of the longer-term outlook. Considering the long term will ensure the County continues to be in a strong financial position.

County of Simcoe Operating Balance 2025-2030 ($000's)	2025	2026	2027	2028	2029	2030
Operating Revenues						
Subsidies	368,728	311,637	315,085	319,588	326,466	332,767
County Levy	224,572	236,599	249,576	263,277	277,740	288,815
Service Partners	34,195	34,246	33,713	34,470	35,601	36,928
User Fees	50,440	52,812	59,059	61,498	62,695	65,407
Miscellaneous Income	6,764	6,780	7,122	7,147	6,474	6,302
Transfer From Reserve	14,262	18,201	21,364	25,421	27,171	30,850
Total Revenues	**698,961**	**660,275**	**685,919**	**711,401**	**736,147**	**761,070**
Operating Expenses						
Client Benefit	268,149	213,871	209,445	211,213	214,642	218,581
Salaries	216,850	220,040	231,583	238,517	244,313	251,427
Administration	34,325	29,354	28,896	29,394	29,638	30,791
Facilities	28,220	41,641	46,183	47,611	49,183	51,541
Cost of Service Delivery	113,701	114,928	121,687	143,058	147,557	154,706
Transfer To Reserve	32,233	32,618	37,121	38,959	39,656	40,539
Total Expenses	**693,478**	**652,452**	**674,915**	**708,753**	**724,989**	**747,585**
Total Operating Balance	**5,483**	**7,823**	**11,003**	**2,648**	**11,158**	**13,485**

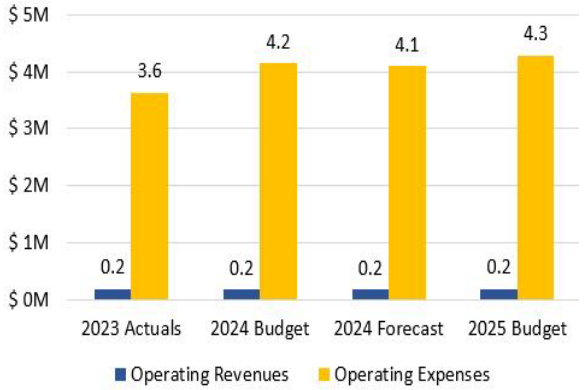
2025 Department Budgets

Warden, CAO, Clerks and Archives

Warden, CAO, Clerks and Archives

Overview

This area consists of the Warden & Council, CAO, Clerks and Archives departments. It encompasses all Council activities, provides leadership, strategic direction and ensures compliance with the Municipal Act, and oversees records retention and archives.



Core Activities

Warden & Council provide strategic direction and governance. The CAO implements Council's decisions and strategic direction. The County Clerk performs statutory duties assigned by provincial legislation and County Council. The Archives department preserves and promotes the County's cultural and visible heritage.

2025 Highlights

- Activities related to governance and service delivery
- Modernization and efficiency initiatives
- Development of a corporate policy framework
- Construction phase of the multi-year renovation project at the Archives facility

Warden, CAO, Clerks and Archives
Net Department Requirement ($000's)

Net Department Requirement ($000's)	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	44	0	0	0	0	0.0	0	0	0.0
Service Partners	50	51	52	52	0	0.0	53	1	2.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	109	120	124	125	1	0.5	123	(1)	(1.1)
Transfer from Reserve	87	18	0	0	0	100.0	20	20	100.0
Total Revenues	**291**	**189**	**176**	**177**	**1**	**0.3**	**196**	**20**	**11.2**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	2,635	2,750	3,049	3,010	(40)	(1.3)	3,152	103	3.4
Administration	405	392	529	511	(18)	(3.5)	585	56	10.5
Facilities	250	232	253	257	4	1.7	250	(2)	(1.0)
Cost of Service Delivery	278	229	299	299	0	0.0	306	7	2.3
Transfer to Reserve	47	29	21	21	0	0.0	1	(20)	(95.3)
Total Expenses	**3,616**	**3,633**	**4,151**	**4,097**	**(54)**	**(1.3)**	**4,294**	**143**	**3.4**
Total Operating Balance	**(3,326)**	**(3,444)**	**(3,975)**	**(3,921)**	**54**	**(1.4)**	**(4,098)**	**(123)**	**3.1**
Capital									
Capital Revenue	1	0	0	0	0	0.0	0	0	
Capital Expenses	115	253	0	0	0	0.0	1,670	1,670	
Net Capital	**(114)**	**(253)**	**0**	**0**	**0**	**0.0**	**(1,670)**	**(1,670)**	
Net Department	**(3,440)**	**(3,696)**	**(3,975)**	**(3,921)**	**54**	**(1.4)**	**(5,768)**	**(1,793)**	

Warden, CAO, Clerks and Archives
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Revenue	291	189	176	177	1	0.3	196	20	11.2
Expenses	3,616	3,633	4,151	4,097	(54)	1.3	4,294	143	3.4
Total Operating Balance	**(3,326)**	**(3,444)**	**(3,975)**	**(3,921)**	**54**	**(1.4)**	**(4,098)**	**(123)**	**3.1**
Department Operating									
Archives	823	870	927	938	12	1.3	963	37	4.0
CAO	662	620	658	657	(2)	(0.2)	693	34	5.2
Clerk	770	820	958	958	0	0.0	970	12	1.3
Warden & Council	1,361	1,323	1,609	1,545	(64)	(4.0)	1,668	59	3.7
Total Operating Expenses	**3,616**	**3,633**	**4,151**	**4,097**	**(54)**	**(1.3)**	**4,294**	**143**	**3.4**

Warden, CAO, Clerks and Archives
2025 Budget vs. 2024 Budget Change

The 2025 Warden, CAO, Clerks and Archives budget includes a net department requirement (total operating and capital) of $5.8M, compared to $4.0M in 2024, an increase of $1.8M.

Operating

The Warden, CAO, Clerks and Archives operating budget includes a total operating balance of $4.1M, compared to $4.0M in 2024, an increase of $123K.

Miscellaneous Income is to decrease by $1K.

Transfer from Reserve will increase by $20K. This amount was transferred into reserves in 2024 to record half the costs of the Simcoe County Conference. The conference is held every other year and is scheduled for 2025.

Salaries and Benefits are anticipated to increase by $103K. This represents the standard salaries and benefits cost changes across all departments.

Administration costs are expected to increase by $56K. This increase includes $40K for the Simcoe County conference that is partially offset by a $20K transfer from reserve. Membership fees are also trending higher.

Facilities costs are projected to decrease by $2K.

Cost of Service Delivery is planned to increase by $7K.

Transfer to Reserve will decrease by $20K. The year 2024 included half the costs associated with the Simcoe County Conference. With the conference scheduled in 2025, there is no transfer to reserve this year.

The change in expenses broken down by department is as follows:

Archives: Expenses are increasing by $37K. The increase is mainly due to regular salaries and benefits increases which are partially offset by small reductions in administrative and facilities expenses.

CAO: Expenses are increasing by $34K and include standard salaries and benefits increases and slightly higher administrative expenses related to conference costs.

Clerks: The increase in expenses of $12K reflects standard salaries and benefits increases and a small increase for an event to recognize the 20 year

anniversary for the Accessibility for Ontarians with Disabilities Act.

Warden & Council: Expenses are increasing by $59K and reflect higher administrative costs including memberships, the Simcoe County conference and staff recognition events.

Capital

The Department's Capital budget is $1.7M. The details for each project are on the Request Form(s) included.

Warden, CAO, Clerks and Archives
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Building Renovation	1,670	0	0	0	0	0	0	1,670
Total Capital	**1,670**	**0**	**0**	**0**	**0**	**0**	**0**	**1,670**

Archives
Tangible Capital Asset (TCA)

Expenditure Title: Building Renovation

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The proposed Phase 3 of this multi-year project will overhaul 4,000 square feet of public area and workspaces at the Simcoe County Archives (SCA), improving and modernizing customer experience and streamlining records processing workflows. Public areas will include more self-serve material, better security sightlines, secure storage for researcher belongings, and a small privacy room for sensitive conversations. Staff work areas will be reorganized around records processing. A new digitization area will be created, and the receiving area will be better laid out. Phase 1 was completed in 2022, and Phase 2 was completed in early 2024 after Council endorsed the financial strategy for the project (CCW-2023-181).

Justification

This project supports the County's strategic direction of Responsive and Effective Governance. The SCA collects, preserves, and makes available the records of the County, its municipalities, and the City of Barrie, allowing governments to better manage and access the records they are required to keep. This project supports the core value of stewardship, as the SCA collects, preserves, and makes available the collective history of the County of Simcoe.

If this project is not completed, service and records processing workflows will continue inefficiently in a layout designed around obsolete modes of service provision.

Budget

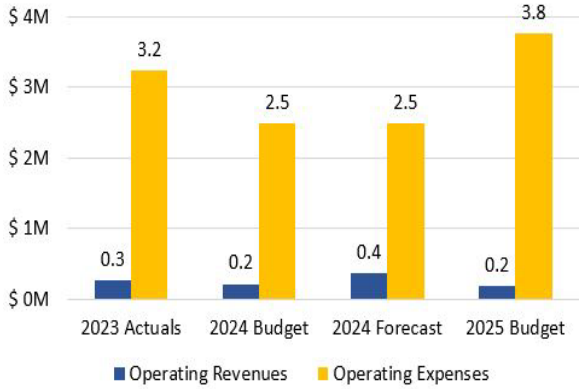
Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	1,808	138	1,670	0	0	0	0	0
Net Capital	(1,808)	(138)	(1,670)	0	0	0	0	0

Economic Development

Economic Development

Overview

Economic Development works with regional partners on the implementation of the County's Economic Development Strategy 2021-2025.



Core Activities

The Economic Development Office (EDO) works to foster and build capacity for a regional approach to economic development activities. The EDO works collaboratively with stakeholders and service providers to help businesses in the region thrive and grow.

2025 Highlights

- Continued investment attraction initiatives to position Simcoe County as a premier destination for investment in Ontario.
- Talent attraction and retention activities to support the needs of the Simcoe County business community.
- Business retention and expansion initiatives to support a strong and innovative business development environment.
- Position and maintain the County as a leader in facilitating and building effective and collaborative relationships that create a strong ecosystem for regional economic development.
- Continued infrastructure advocacy to meet the needs of a competitive business community.

Economic Development
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	53	36	21	62	40	188.7	68	46	216.5
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	24	103	9	33	24	263.2	19	10	109.6
Transfer from Reserve	198	120	180	269	89	49.5	100	(80)	(44.4)
Total Revenues	**275**	**260**	**211**	**364**	**153**	**72.9**	**187**	**(24)**	**(11.2)**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	681	780	855	769	(86)	(10.0)	1,027	172	20.1
Administration	37	80	65	304	239	365.3	73	7	11.1
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	428	351	527	377	(150)	(28.4)	447	(80)	(15.2)
Transfer to Reserve	1,895	2,026	1,039	1,039	0	0.0	2,210	1,170	112.6
Total Expenses	**3,040**	**3,237**	**2,487**	**2,490**	**3**	**0.1**	**3,756**	**1,270**	**51.0**
Total Operating Balance	**(2,765)**	**(2,978)**	**(2,276)**	**(2,126)**	**150**	**(6.6)**	**(3,570)**	**(1,293)**	**56.8**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(2,765)**	**(2,978)**	**(2,276)**	**(2,126)**	**150**	**(6.6)**	**(3,570)**	**(1,293)**	

Economic Development
2025 Budget vs. 2024 Budget Change

The 2025 Economic Development budget includes a net department requirement (total operating and capital) of $3.6M, compared to $2.3M in 2024, an increase of $1.3M.

Operating

The Economic Development operating budget includes a total operating balance of $3.6M, compared to $2.3M in 2024, an increase of $1.3M.

Subsidies are to increase by $46K. Additional Rural Economic Development (RED) grant funds will be received in addition to CanExport funding of $9K.

Miscellaneous Income is to increase by $10K. This increase is funding from partner contributions related to the increased RED grant funds and anticipated recoveries from a County led workshop.

Transfer from Reserve will decrease by $80K. International outbound missions are planned on alternating years. The reduction in the use of the reserve is because there are no planned missions in 2025.

Salaries and Benefits are anticipated to increase by $172K. This increase includes the addition of one Senior Economic Development Officer. Without this addition the increase would be $37K or 4.4%, which includes regular salary and benefit increases.

Administration costs are expected to increase by $7K. Mobile communications are increasing by $3.2K based on the procurement replacement schedule. The remainder of the increase is for expenses related to the additional FTE.

Cost of Service Delivery is planned to decrease by $80K. International outbound missions are planned on alternating years. The decrease is offset by a reduction in the use of the reserve as there is no planned missions in 2025.

Transfer to Reserve will increase by $1.2M. Re-instating the Economic Development reserve contribution to 1% of the levy creates the increase. Under Council direction in 2024, the contribution was reduced from 1% to 0.5%.

Capital

There are no Capital Projects in 2025 for this Department.

Economic Development
Staffing

Expenditure Title: Senior Economic Development Officer

Strategic Direction: C - Economic & Destination Development

Description and scope

The Economic Development Office (EDO) works to foster and build capacity for a regional approach to economic development activities. Aligned with the 2021 to 2025 Economic Development Strategy, the EDO works collaboratively with stakeholders and service providers to help businesses in the region thrive and grow.

The evolution of the Economic Development function warrants the new position to reflect growth, stakeholder needs and expectations, as well as leverage key economic development opportunities. As a result, to effectively support the increasing need for economic development resources, an expansion to the staffing complement is required.

In alignment with the Economic Development Strategic Plan, the Senior. Economic Development Officer will advance priority initiatives including investment attraction and workforce development. With the significant 2024 investment announcement by Honda to build an innovative and world-class electric vehicle assembly plant, as well as a stand-alone battery manufacturing plant, the resources will focus on leading workforce development/attraction and investment opportunities in the electric vehicle supply chain.

Justification

The proposed position will enable the County to significantly advance key portfolios and leverage current economic opportunities. Focused on two key goals in the Economic Development Strategy, investment attraction and workforce development and attraction, this position will help secure and create jobs and grow the local economy and tax base. With significant pressure to meet provincial goals for housing, it is important to ensure the supporting employment base also grows.

Staffing Change Requests

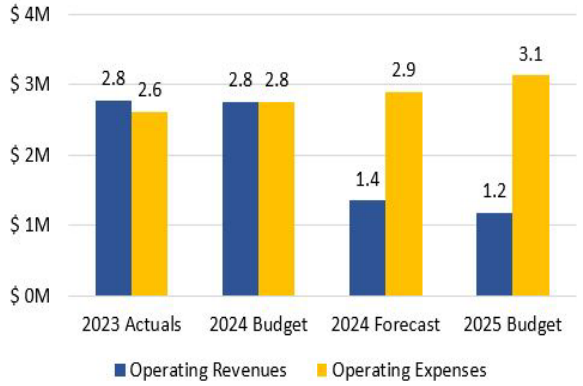
Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Senior Economic Development Officer	1.0	135				(135)

Lake Simcoe Regional Airport

Lake Simcoe Regional Airport

Overview

Air transportation conduit and economic catalyst serving the residents, businesses and essential service providers within the broader County of Simcoe and extending to international markets.



Core Activities

Provides and maintains infrastructure to support regional, domestic, and international air service activities including private air carriers, flight departments, air charters, cargo, and essential service providers such as Hydro One Helicopter Services, OPP, air ambulance and the Department of National Defence. The airport also serves as an economic hub for direct and indirect employment and commercial tenant developments and operations.

2025 Highlights

- Continue to manage and oversee current airport operation activities including compliance with all Federal regulations, aircraft refueling services (Avgas), aircraft ramp management, Fixed Based Operation services agreement, property and tenant management relations, as well as general airport infrastructure/facility management and maintenance including asset management requirements.
- Co-ordinate the tender, project management and construction of the airport maintenance garage expansion supporting current and future equipment and maintenance requirements.
- Facility upgrades including air conditioners replacement, reception millwork replacement and boardroom upgrades.
- Continue to manage projects outlined in the Council approved strategic plan including business development strategy and working towards airport certification, runway extension, and expansion of water and wastewater infrastructure.

Lake Simcoe Regional Airport
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	160	154	176	0	(176)	(100.0)	0	(176)	(100.0)
User Fees	2,494	1,056	965	1,136	172	17.8	1,188	223	23.1
Miscellaneous Income	1,510	1,568	1,617	47	(1,570)	(97.1)	0	(1,617)	(100.0)
Transfer from Reserve	0	0	0	176	176	100.0	0	0	0.0
Total Revenues	**4,164**	**2,778**	**2,757**	**1,359**	**(1,398)**	**(50.7)**	**1,188**	**(1,569)**	**(56.9)**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	976	1,088	1,300	1,296	(4)	(0.3)	1,391	91	7.0
Administration	210	266	306	303	(2)	(0.8)	390	84	27.4
Facilities	513	443	474	560	86	18.2	626	152	32.0
Cost of Service Delivery	1,834	442	427	491	64	14.9	480	53	12.5
Transfer to Reserve	415	375	250	250	0	0.0	250	0	0.0
Total Expenses	**3,947**	**2,613**	**2,757**	**2,901**	**143**	**5.2**	**3,138**	**380**	**13.8**
Total Operating Balance	**216**	**164**	**0**	**(1,542)**	**(1,542)**	**-**	**(1,950)**	**(1,950)**	**-**
Capital									
Capital Revenue	456	1,496	3,082	3,082	0	0.0	568	(2,514)	
Capital Expenses	456	1,496	3,082	3,082	0	0.0	4,015	933	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**(3,447)**	**(3,447)**	
Net Department	**216**	**164**	**0**	**(1,542)**	**(1,542)**	**-**	**(5,397)**	**(5,397)**	

Lake Simcoe Regional Airport
2025 Budget vs. 2024 Budget Change

The 2025 Lake Simcoe Regional Airport budget includes a net department requirement (total operating and capital) of $5.4M. On January 1, 2024, the County became the sole shareholder of the airport. As a result, accounting changes have been made to categorize 100% of operating and capital requirements of the airport as a net department requirement instead of as a grant contribution within the General Municipal department.

Operating

The Lake Simcoe Regional Airport operating budget includes a total operating balance of $1.9M. In 2024, the County contribution to the airport was $1.6M and was included in the General Municipal department budget. The operating balance of $1.9M for 2025 is an increase of $367K or 23% over 2024. This increase is made up of two parts; an overall increase in budget requirements of $172K and the inclusion of the additional 10% contribution of $195K that the City of Barrie made as a shareholder in prior years. Comparing 2024 requirements to 2025 without these changes the increase would be 10.8%.

User Fees are to increase by $223K. Fuel sales are expected to grow by $116K due to increased activity at the airport. As well, rental revenues are increasing to include property taxes along with a corresponding increase within Facilities expenses.

Miscellaneous Income is to decrease by $1.6M. The County contribution has been removed because of the County's purchase of the City of Barrie's 10% share of the airport. As a result, on January 1st 2024, the County became the sole owner of the airport and will be responsible for all the airport's financial needs as a Net Department Requirement.

Salaries and Benefits are anticipated to increase by $91K. This includes standard salary and benefit increases, as well as a $9.8K increase to overtime based on historic trends and anticipated need. Without the additional overtime the increase would be 6.2%.

Administration costs are expected to increase by $84K. An additional $62K in consulting fees is needed for a business development strategy, as well as $10K for advertising and promotion planned to support growth. Legal fees have increased by $8K based on historic actuals and anticipated need.

Facilities costs are projected to increase by $152K. Property taxes of $88K are included for leased properties

and are recovered through rental revenues in User Fees. Airfield maintenance is increasing by $37K for items such as tree clearing and electric meggering. Building maintenance is increasing by $31K based on planned work which includes painting inside the terminal building and other small asset management related items that are not capital in nature. An additional $17K is required for water system related works. An adjustment to decrease roads maintenance by $30K for line painting has been made as this item is completed every other year.

Cost of Service Delivery is planned to increase by $53K. This increase is for aviation fuel purchases and directly relates to the increase in aviation fuel revenues in User Fees.

Transfer to Reserve will not change in 2025.

Capital

The Department's Capital budget is $4.0M. The details for each project are on the Request Form(s) included.

Lake Simcoe Regional Airport
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Existing Water System Improvement	5	0	0	0	0	0	5	0
Maintenance Garage	2,869	0	0	0	0	0	0	2,869
Runway Extension	578	0	0	0	0	0	0	578
Terminal Building Components	93	0	0	0	0	0	93	0
Vehicle Replacements	470	0	0	0	0	0	470	0
Total Capital	**4,015**	**0**	**0**	**0**	**0**	**0**	**568**	**3,447**

Lake Simcoe Regional Airport
Tangible Capital Asset (TCA)

Expenditure Title: Existing Water System Improvement

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Airport's water and sanitary sewage system which services the current airport terminal building, the southwest commercial development area, as well as the airport's fire water storage and distribution system are managed under contract by the Ontario Clean Water Agency (OCWA).

OCWA recommends annual maintenance and repairs, some of which are capital works. For 2025, most of the work to be completed falls under operating. The rehabilitation/replacement of the fire hydrant is the recommended capital project.

Justification

A large portion of the OWCA suggested maintenance and repairs are mandatory and are regulatory requirements associated with the operation of public water and sewage system. Any of the remaining smaller items are consistent with the regular and proactive maintenance of the system that would otherwise fall into disrepair or must be done at a later date with potentially increased costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	5	0	5	0	0	0	0	0
Capital Expense	5	0	5	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Lake Simcoe Regional Airport
Tangible Capital Asset (TCA)

Expenditure Title: Maintenance Garage

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The maintenance garage has reached its maximum capacity and cannot accommodate any new equipment. Off-season equipment attachments are being stored outdoors and exposed to the weather elements. An addition to the existing garage will accommodate the storage, maintenance and operation of the equipment that is needed to maintain and operate the airport facility and aligns with the Strategic Plan. In 2024, the design phase and a final cost estimate were completed resulting in a further requirement of $2.9M. The increased project costs will cover the addition as well as retrofit the existing building to meet energy efficiency standards. Solar panels have been added to the design to reduce greenhouse gases and hydro costs.

Justification

Outdoor storage greatly reduces the life cycle and serviceability of equipment. It is a Health and Safety concern for equipment operators and there are maintenance considerations for equipment that is exposed to the elements. If the expansion is not approved, the airport equipment life cycle will shorten, and serviceability will decrease. The airport's level of service would be impacted with an anticipated increase in frequency of equipment breakdowns.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	2,178	2,178	0	0	0	0	0	0
Capital Expense	5,047	2,178	2,869	0	0	0	0	0
Net Capital	(2,869)	0	(2,869)	0	0	0	0	0

Lake Simcoe Regional Airport
Tangible Capital Asset (TCA)

Expenditure Title: Runway Extension

Strategic Direction: A - Growth Related Service Delivery

Description and scope

In accordance with the LSRA Strategic Plan, this request includes funds to continue the overall expansion of the airport runway. The detailed design for the runway lengthening project is approximately 50% complete and a permit is anticipated to be in place by Q3 2025 with project tendering anticipated in Q4 2025. Construction is planned to take two construction seasons. The runway length will be extended from 6,000 feet to 7,000 feet.

Justification

This project is currently underway as part of the broader runway expansion project which was two phases; Phase 1 was the runway widening from 100 to 150 feet, with Phase 2 being the runway lengthening to 7,000 feet. This project is an approved initiative of the LSRA Strategic Plan. It will permit a larger variety of aircraft to operate on a commercial basis in a variety of weather conditions while enhancing aviation safety and commercial operating requirements.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	6,765	6,765	0	0	0	0	0	0
Capital Expense	24,089	6,765	578	9,173	7,573	0	0	0
Net Capital	(17,324)	0	(578)	(9,173)	(7,573)	0	0	0

Lake Simcoe Regional Airport
Tangible Capital Asset (TCA)

Expenditure Title: Terminal Building Components

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Several airport terminal building components are recommended for replacement. As identified in the Asset Management Plan, five air conditioning units servicing the west and central, as well as the upper and lower levels of the airport terminal building have reached the end of their life cycle.

Replacement of the primary reception area and operations centre interior components is recommended due to areas of delamination, chipping and broken cabinets. Where possible, current base millwork will be retained during the installation of new surfaces, counters, doors, flooring and cabinets.

Upgrades are recommended to the LSRA Boardroom including boardroom furnishings with smart technology to improve functionality, impression, and to meet occupational health and safety standards.

Justification

The air conditioning units and flooring have reached the end their life cycle and need to be replaced as evidenced by the failure of one unit in 2024 which is no longer operational. To ensure adequate temperature control for both airport users and staff, the units should be replaced to increase reliability. The reception and boardroom areas are highly visible and prominent spaces which serve as the initial impression of airport users and guests.

Updating the reception area will improve the professional appearance and help ensure a positive guest experience. The boardroom is used on a regular basis by both airport and County staff, external agencies and to host economic development clients. The current furnishings and technology require replacement to improve the functionality of the room for all users.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	93	0	93	0	0	0	0	0
Capital Expense	93	0	93	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Lake Simcoe Regional Airport
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacements

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of vehicle life cycles. The replacement of one finishing mower, one liquid sprayer trailer and one runway sweeper is requested based on the County's Asset Management Plan. This equipment is categorized as "medium risk" classifying it as "consider for replacement" due to age, condition, and repair and maintenance costs. The finishing mower is used to maintain the grounds including the runway, apron, taxi way and parking lots. The multi-use sprayer is used for applying runway chemical to eliminate ice, snow and contamination ensuring aviation safety. The runway sweeper is used in conjunction with an existing snowplow to remove snow, ice, and contamination from runways and airside surfaces more efficiently enhancing aviation safety.

Justification

If this equipment is not replaced in 2025, the cyclical process of replacing equipment will require increased purchases in 2026 and will result in a decline in reliability while increasing repair and maintenance costs. This equipment will be disposed of at public auction.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	470	0	470	0	0	0	0	0
Capital Expense	470	0	470	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

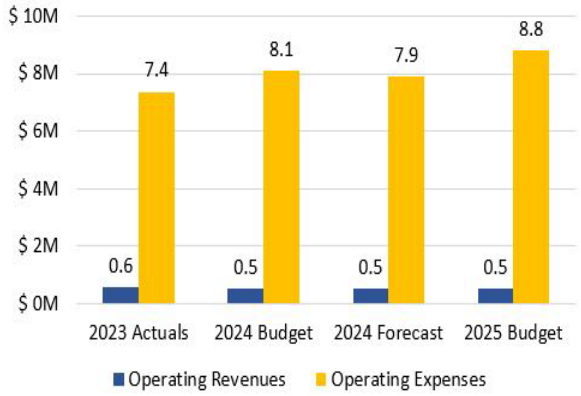
Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
97-AT24	1997	n/a	$7,600	15
10-AT11	2010	n/a	$37,300	15
Mower 1	2018	n/a	$2,000	n/a

Service Simcoe

Service Simcoe

Overview

Service Simcoe provides the customer service experience for the County of Simcoe, aiming to address current and future needs while enhancing client satisfaction.



Core Activities

The portfolio includes Communications and Events, Marketing and Creative Services, Public Engagement, Tourism Simcoe County and the Simcoe County Museum.

By placing greater emphasis on public engagement, communication, and marketing efforts at both the corporate and regional levels, the County aims to enhance collaboration among departments. The focus is on creating smoother, and where possible, seamless customer touchpoints. Ultimately, the goal is to make interactions with the County more informed, easier, and faster for residents.

2025 Highlights

- Continue with Council approved phase 1 of the Museum expansion for the Matthews Innovation and Transportation Gallery.
- Continued implementation of Tourism's destination development plan with increased Destination Marketing Organization services.
- Execute Tourism work plan, building on local assets and experiences which strengthen regional economic drivers.
- Promote local tourism assets in municipalities and the Simcoe County destination.
- Develop and enhance public relations campaigns to support key initiatives at Simcoe Manor campus redevelopment, Economic Development, Affordable Housing and Social and Community Services.
- Where applicable, continue to expand the 'Building Up' campaign to educate residents and reinforce prudent Council-supported programs, while increasing public engagement.

Service Simcoe
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	174	71	74	74	0	0.2	74	0	0.0
Service Partners	66	67	69	69	0	0.0	70	1	2.0
User Fees	182	223	251	241	(10)	(4.0)	195	(56)	(22.5)
Miscellaneous Income	53	196	122	117	(5)	(4.1)	169	48	39.0
Transfer from Reserve	284	9	0	0	0	100.0	0	0	0.0
Total Revenues	**759**	**566**	**516**	**501**	**(15)**	**(2.9)**	**508**	**(8)**	**(1.5)**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	5,073	5,241	5,604	5,453	(151)	(2.7)	6,192	588	10.5
Administration	504	409	523	516	(7)	(1.4)	570	47	9.0
Facilities	424	399	511	489	(23)	(4.4)	592	81	15.8
Cost of Service Delivery	1,563	1,102	1,393	1,383	(11)	(0.8)	1,397	4	0.3
Transfer to Reserve	113	210	55	55	0	0.0	55	0	0.0
Total Expenses	**7,676**	**7,362**	**8,087**	**7,895**	**(192)**	**(2.4)**	**8,806**	**719**	**8.9**
Total Operating Balance	**(6,917)**	**(6,796)**	**(7,571)**	**(7,395)**	**177**	**(2.3)**	**(8,298)**	**(727)**	**9.6**
Capital									
Capital Revenue	387	342	4,000	4,000	0	0.0	193	(3,807)	
Capital Expenses	1,298	1,182	7,264	7,264	0	0.0	6,303	(961)	
Net Capital	**(911)**	**(840)**	**(3,264)**	**(3,264)**	**0**	**0.0**	**(6,111)**	**(2,847)**	
Net Department	**(7,828)**	**(7,636)**	**(10,835)**	**(10,658)**	**177**	**(1.6)**	**(14,409)**	**(3,574)**	

Service Simcoe
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Revenue	759	566	516	501	(15)	(2.9)	508	(8)	(1.5)
Expenses	7,676	7,362	8,087	7,895	(192)	2.4	8,806	719	8.9
Total Operating Balance	**(6,917)**	**(6,796)**	**(7,571)**	**(7,395)**	**177**	**(2.3)**	**(8,298)**	**(727)**	**9.6**
Department Operating									
Communications	2,056	2,131	2,504	2,443	(61)	(2.4)	2,481	(23)	(0.9)
Museum	2,237	2,579	2,675	2,600	(75)	(2.8)	2,962	287	10.7
Public Engagement (Customer	1,248	1,375	1,447	1,447	(1)	0.0	1,501	53	3.7
Tourism	1,498	1,277	1,461	1,405	(56)	(3.8)	1,863	401	27.5
Total Operating Expenses	**7,676**	**7,362**	**8,087**	**7,895**	**(192)**	**(2.4)**	**8,806**	**719**	**8.9**

Service Simcoe
2025 Budget vs. 2024 Budget Change

The 2025 Service Simcoe budget includes a net department requirement (total operating and capital) of $14.4M, compared to $10.8M in 2024, an increase of $3.6M.

The City of Barrie portion is $70K, an increase of $1K from 2024. The total Municipal requirement in 2025 is $14.5M compared to $10.9M in 2024, an increase of $3.6M.

Operating

The Service Simcoe operating budget includes a total operating balance of $8.3M, compared to $7.6M in 2024, an increase of $727K.

Subsidies are the same as in 2024.

User Fees are to decrease by $56K. This is related to decreased admissions, rental revenue, memberships and gift shop revenue due to the expected closure of the Museum for components of the construction of the C. Matthew Legacy Project.

Miscellaneous Income is to increase by $47K. Tourism has taken on the administration of the Midland Municipal Accommodation Tax of $80K, which is budgeted to be spent in full in 2025. This increase is offset by a decrease of $31K from the City of Barrie related to the final year of the Caboose Restoration Project and a decrease in Museum donations due to the temporary closure from construction.

Salaries and Benefits are anticipated to increase by $588K. This is due to the addition of three new staff, including two Public Relations Consultants in Communications and one Collections Technician at the Museum. Without the FTE changes, the increase would be $291K or 5.2%.

Administration costs are expected to increase by $47K. This relates to an increase in HVAC engineering consulting costs at the Museum for $73K and Tourism's Craft Beverage Study of $10K. This was offset by a decrease of $15K for printing. As well, changes were made based on historic actuals to reduce staff training by $9K and to increase internal recoveries of branded merchandise by $27K.

Facilities costs are projected to increase by $81K. This is due to the increase in required building maintenance at the Museum including two washer and dryer

replacements, irrigation system repairs, stonework and roof repairs.

Cost of Service Delivery is planned to increase by $4K.

Transfer to Reserve will not change in 2025.

The changes in expenses, broken down, by departments are as follows:

Communications operating expenses decreased by 0.9% or $23K. This predominantly relates to a reduction of $285K of public relations and printing costs from Communications. Of this, $260K is moving to Tourism to improve the efficiency of managing the costs. Budget for the Building Up Initiative was reduced by $25K and branded merchandise recoveries increased by $27K based on historic actuals. This was offset by the addition of two Public Relation Consultants for $214K, along with the standard salary and benefit increases of $99K.

Museum increased by 10.7% or $287K. This relates to an increase in consulting fees of $72K for the HVAC consulting work. It also includes building maintenance of $84K including washer and dryer replacements, irrigation system repairs, stonework and roof repairs. As well, the addition of a Collections Technician adds $78K to the budget.

Public Engagement increased by 3.7% or $53K. This relates to standard salary and benefit increases of $57K, offset by a decrease of $4K for after-hours support and office supplies.

Tourism increased by 27.5% or $401K. Items to note are the movement of public relations and printing costs from Communications to Tourism of $260K, the inclusion of the Midland Municipal Accommodation Tax program expenses of $80K, and standard salary and benefit increases of $51K.

Capital

The Department's Capital budget is $6.3M. The details for each project are on the Request Form(s) included.

Service Simcoe
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
C. Matthews Legacy Project - Phase 1	6,080	0	0	0	0	0	0	6,080
Forestry Sawmill Building	29	0	0	0	0	0	29	0
Generator Replacement	46	0	0	0	0	0	46	0
Lighting Controls	31	0	0	0	0	0	31	0
Perimeter Fencing - Part 2	31	0	0	0	0	0	0	31
Vehicle Replacement	87	0	0	0	0	0	87	0
Total Capital	**6,303**	**0**	**0**	**0**	**0**	**0**	**193**	**6,111**

Communications
Staffing

Expenditure Title: Public Relations Consultants

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Communications and Events team and the Marketing and Creative Services team each require one FTE due to the growing and expanded operational departments within the County. Pressure on these two teams to provide service delivery has intensified with an increase in demand for internal and external services as well as the expectation from the public and clients with the County. Both the Communications team and the Marketing team have evolved significantly as the County's overall budget and book of business has evolved. The Communications FTE will be focused on service delivery to both internal clients and the public including direct support to all County departments with a heavy emphasis for Social and Community Services, for public relations and media relations support, writing, technical assessment for events and events management, and social media support. The Marketing FTE will be focused on service delivery to all County departments with a heavy emphasis on Long Term Care and Senior Services and Human Resources, including graphic design initiatives, urgent care signage and changes, advertising strategy execution, recruitment campaigns, and paid social media.

Justification

Communications will not be able to meet the intensifying demand for increased internal communications needs, service delivery and support from internal departments without the new FTE with a particularly higher impact on the Social and Community Services Division. Similarly, Marketing will not be able meet the growing demand for graphic design, creative services and marketing strategic support without a new FTE leaving a particular negative effect on Long Term Care and Senior Services and Human Resources. The current challenges with a support staff shortage have only been mitigated so far by pushing some program support requests to later timing. The timing with intensified growth by operational teams including SCS, LTCSS, HR and Economic Development (Transit, EDO initiatives, Airport), leaves the Communications team and the Marketing team unable to provide the complete service demand needed for operations.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Public Relations Consultants	2.0	215				(215)

Communications
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of vehicle life cycles. The Asset Management Plan identifies assets to be reviewed and prioritized. This vehicle is categorized as "medium risk", classifying it as "consider for replacement" due to its age, odometer reading, condition and repair and maintenance costs.

Justification

If this vehicle is not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. This equipment will be disposed of at public auction. This replacement electric vehicle will amount to an estimated savings of $5K in fuel and maintenance costs over the life of the vehicle.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	87	0	87	0	0	0	0	0
Capital Expense	87	0	87	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
11-001	2011	115,934	$25,944	8

Museum
Staffing

Expenditure Title: Collections Technician

Strategic Direction: A - Growth Related Service Delivery

Description and scope

In 2024, a temporary Collections Technician was approved to assist with the relocation and care of the Museum's collection in preparation for the planned addition. The need for this position remains as the construction project continues into 2026 and will be required on a permanent basis to ensure adequate resources for proper collections management and exhibition of the Museum's diverse collection.

Justification

The continuation of this Collections Technician position is required to properly manage the 30,000+ artifacts in the collection, which includes diverse objects ranging from fossils to textiles to automobiles. The work involved in caring for these objects includes safe exhibition and storage, digitization, preventive conservation, pest management, and research. An additional Collections Technician will be instrumental in addressing the backlog of artifact processing and ensuring adequate resources for proper collections management.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Collections Technician	1.0	82				(82)

Museum
Tangible Capital Asset (TCA)

Expenditure Title: C. Matthews Legacy Project - Phase 1

Strategic Direction: A - Growth Related Service Delivery

Description and scope

As outlined in CCW 2023-121, CCW 2024-121, and approved by Council June 25, 2024, the Museum expansion includes a 11,000+ square foot addition for a new exhibition gallery, collections and curatorial space.

There is an increase of $3.4 million for this project, with the increased costs related primarily to the enlargement of the planned mezzanine to ensure sufficient exhibition and collections space, as well as the replacement for a larger backup generator. Construction is scheduled to begin in the Fall of 2024, with an expected completion by Q1 of 2026.

Justification

This expansion will improve the storage and exhibition conditions for a large portion of the collection, as well as provide community programming opportunities for the Museum. This project will be partially funded from the C. Matthews bequest and staff will work with Federal and Provincial programs to secure additional funding for the project.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	5,004	5,004	0	0	0	0	0	0
Capital Expense	16,519	8,142	6,080	2,296	0	0	0	0
Net Capital	(11,515)	(3,138)	(6,080)	(2,296)	0	0	0	0

Museum
Tangible Capital Asset (TCA)

Expenditure Title: Forestry Sawmill Building

Strategic Direction: A - Growth Related Service Delivery

Description and scope

As part of the Museum's interpretive and exhibition plans, the display of a sawmill in the Forestry area is planned. A sawmill, currently in storage at the museum, has unique needs for an enclosure to ensure a safe and visitor friendly exhibition when the sawmill is static or in operation. The building will need to be designed to ensure that the sawmill artifact is secure when the museum is closed, as there will likely be no power or alarms at the structure. Engineered drawings, to be completed in 2025, will allow staff to ensure these needs are met and to properly budget for the construction in 2026. The Forestry Reserve will fund the entirety of this project.

Justification

If this request is not approved, the sawmill cannot be displayed at the museum, as there is no current location that can properly ensure its security, as well as be able to showcase it in use. It will continue to remain in storage until a suitable location can be found.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	333	0	29	304	0	0	0	0
Capital Expense	333	0	29	304	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Museum
Tangible Capital Asset (TCA)

Expenditure Title: Generator Replacement

Strategic Direction: A - Growth Related Service Delivery

Description and scope

With the expansion of the C. Matthews addition, the current generator at the museum will not have the capacity to provide adequate back up power for the expanded building. Due to the nature of the collections at the museum and programming provided to the public, the building is required to be entirely backed up. The design of the generator will occur in 2025, with replacement in 2026.

Justification

Without the replacement of the generator, during an outage the museum would not be entirely backed up. This can run the risk of damage to the collections and safety issues related to programming with children and the public in attendance.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	46	0	46	0	0	0	0	0
Capital Expense	566	0	46	520	0	0	0	0
Net Capital	(520)	0	0	(520)	0	0	0	0

Museum
Tangible Capital Asset (TCA)

Expenditure Title: Lighting Controls

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Museum lighting, originally installed in 2006 in many sections, is a variable control system that allows staff to schedule and adjust the light levels to minimize artifact exposure to unnecessary lux levels and save electricity. Currently, components of the system are obsolete, breaking down and replacement parts are no longer available. This project involves the replacement of system controllers and software that are at end of life, with some no longer working, and unable to be replaced.

Justification

As the lighting software and controllers in the Museum galleries have reached end of life, the controllers are breaking down and are not available to be replaced. Staff can manually adjust the lighting to circumvent the controller issues, however the manual work results in longer lighting time, which can cause cumulative damage to artifacts and is less energy efficient.

In addition, the existing software is housed on a network server that has been identified as a potential security issue by the IT department. The replacement of the software and controllers will allow staff to program the lighting, resulting in less energy waste and better care of collections. Updated software will allow the system to be controlled on the closed County network, resulting in greater network security.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	31	0	31	0	0	0	0	0
Capital Expense	31	0	31	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Museum
Tangible Capital Asset (TCA)

Expenditure Title: Perimeter Fencing - Part 2

Strategic Direction: C - Economic & Destination Development

Description and scope

This project, continued from Part 1 in 2024, adds perimeter fencing to improve site security for the benefit of visitors and the Museum collection. The Museum site is experiencing increased traffic from ATVs and dirt bikes, as well as pedestrian traffic. In 2024, fencing was installed on the west side of the Museum tract, along Anne Street North. In 2025, the project will continue to replace deteriorating perimeter fencing along Highway 26, as well as add new fencing to improve site security and continue to deter ATV and motorbike use.

Justification

Continuing to add new fencing and replace failing fencing will reduce the amount of unauthorized pedestrian and motorized traffic on the property. Fencing will deter ATV and motor bike traffic in sensitive areas, including the Museum heritage buildings and on the recently planted area for the Kirtland's Warbler habitat. Access to both authorized snowmobile and walking/cycling trails will still be available.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	31	0	31	0	0	0	0	0
Net Capital	(31)	0	(31)	0	0	0	0	0
Net Capital	(31)	0	(31)	0	0	0	0	0

Corporate Performance

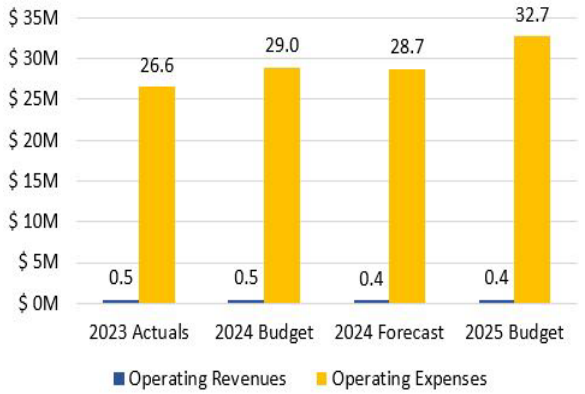
Corporate Performance

Overview

The Corporate Performance division consists of the support functions: Finance, Human Resources, Information Technology and Information Library Services, Legal Services, People and Inclusivity, and Procurement, Fleet and Property.

Core Activities

These areas are responsible for the overall administration and support to the operating divisions of the County.



2025 Highlights

- Finance Department will continue the development of the next phase of the Asset Management Plan based on the Ontario Regulations requirements. The implementation of a new budget tool will reduce manual input while improving published documentation.
- Increasing software costs, ongoing cyber security concerns and network upgrade costs continue to put pressure on IT resources. Complex business requirements, need for modernization of processes through technology and data analytics will also be the focus for the IT department in the coming year.
- Procurement, Fleet and Property department will continue the next phase of the facilities maintenance and asset management LEAN optimization initiatives.
- The new properties development planning and project management will include Simcoe Village, paramedic stations, Museum & Archives additions.
- Human Resources department will advance the digitization of processes, records, and analytics by expanding the myHub application, digitizing paper records, and requesting a temporary Benefits Assistant to implement an in-house solution for processing Short Term Disability (STD) claims.
- With Council support the municipal insurance pool implementation plan will be completed during 2025

Corporate Performance
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	5	5	0	0	0	0.0	80	80	100.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	151	154	153	85	(68)	(44.4)	73	(81)	(52.5)
Miscellaneous Income	267	267	305	295	(10)	(3.3)	258	(47)	(15.4)
Transfer from Reserve	24	53	0	0	0	0.0	0	0	0.0
Total Revenues	**446**	**479**	**458**	**380**	**(78)**	**(17.0)**	**411**	**(48)**	**(10.4)**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	14,726	16,030	17,772	17,535	(237)	(1.3)	19,353	1,582	8.9
Administration	2,684	3,040	3,016	2,978	(37)	(1.2)	3,497	481	16.0
Facilities	1,490	1,581	1,486	1,531	45	3.0	1,561	74	5.0
Cost of Service Delivery	4,696	5,731	6,518	6,529	11	0.2	8,124	1,606	24.6
Transfer to Reserve	175	175	175	175	0	0.0	175	0	0.0
Total Expenses	**23,772**	**26,558**	**28,966**	**28,748**	**(218)**	**(0.8)**	**32,710**	**3,744**	**12.9**
Total Operating Balance	**(23,326)**	**(26,079)**	**(28,508)**	**(28,368)**	**140**	**(0.5)**	**(32,299)**	**(3,791)**	**13.3**
Capital									
Capital Revenue	426	2,462	500	500	0	0.0	530	30	
Capital Expenses	4,238	3,608	3,264	3,264	0	0.0	3,252	(13)	
Net Capital	**(3,812)**	**(1,146)**	**(2,764)**	**(2,764)**	**0**	**0.0**	**(2,721)**	**43**	
Net Department	**(27,137)**	**(27,225)**	**(31,272)**	**(31,132)**	**140**	**(0.4)**	**(35,021)**	**(3,748)**	

Corporate Performance
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Revenue	446	479	458	380	(78)	(17.0)	411	(48)	(10.4)
Expenses	23,772	26,558	28,966	28,748	(218)	0.8	32,710	3,744	12.9
Total Operating Balance	**(23,326)**	**(26,079)**	**(28,508)**	**(28,368)**	**140**	**(0.5)**	**(32,299)**	**(3,791)**	**13.3**
Department Operating									
Finance	3,828	4,092	4,332	4,313	(19)	(0.4)	4,635	303	7.0
Human Resources	4,267	4,674	4,881	4,848	(33)	(0.7)	5,296	415	8.5
Information Technology & ILS	9,329	11,243	12,369	12,424	55	0.4	14,869	2,500	20.2
Legal	1,027	600	703	640	(63)	(9.0)	769	66	9.3
People and Inclusivity	0	0	599	368	(231)	(38.5)	719	120	20.1
Procurement, Fleet and Property	5,321	5,948	6,083	6,155	72	1.2	6,423	340	5.6
Total Operating Expenses	**23,772**	**26,558**	**28,966**	**28,748**	**(218)**	**(0.8)**	**32,710**	**3,744**	**12.9**

Corporate Performance
2025 Budget vs. 2024 Budget Change

The 2025 Corporate Performance budget includes a net department requirement (total operating and capital) of $35.0M, compared to $31.3M in 2024, an increase of $3.7M.

Operating

The Corporate Performance operating budget includes a total operating balance of $32.3M, compared to $28.5M in 2024, an increase of $3.8M.

Subsidies are to increase by $80K. This increase represents new federal funding to offset the salaries of a new position in the Finance department.

User Fees are to decrease by $81K. This decrease is associated with lower rental income. A long-term tenant had moved out of the Administration Centre building.

Miscellaneous Income is to decrease by $47K. The reduction is due to a one-time HR recovery included in the 2024 budget related to new benefits implementation. This recovery is no longer required in 2025. In addition, the Legal department is expecting lower revenues associated with the postponements and discharges of secondary suites and repair mortgages due to changes in the economy.

Salaries and Benefits are anticipated to increase by $1.6M. This includes the following staff additions by department:

- Finance - Financial Analyst. A portion of this position will be funded by CCBF.
- Human Resources - A temporary HR Benefits Assistant and 0.5 FTE Education Coordinator (shared position with the People and Inclusivity department)
- IT department - Data Application Analyst II and Data Application Specialist II
- People & Inclusivity - 0.5 FTE Education Coordinator

The net increase to salaries and benefits, excluding these additions, would have been 5.7%, which relates to collective agreements and standard salary and benefits increases.

Administration costs are expected to increase by $481K. This increase reflects changes in three departments. The IT department has higher consulting fees for SAP, scheduling software and security support. The People and Inclusivity department has higher corporate development costs associated with the additional costs of rolling out the education programs to staff. Finally, the HR department increases include:

- higher legal fees to support a greater number of investigations
- digitization project to transition paper files to electronic format
- increase in recruitment costs to enable the verification of education credentials for employment candidates.

Facilities costs are projected to increase by $74K. The increase is mainly due to various renovations projects.

Cost of Service Delivery is planned to increase by $1.6M. The main drivers in this area are increasing IT costs including software costs, security monitoring and improved internet capabilities.

Transfer to Reserve will not change in 2025.

The changes in expenses broken down by department are as follows:

Finance: The increased expenses of $303K include standard salaries and benefits increases and a request for a new Financial Analyst to support the increased demand for complex financial analysis and reporting requirements. The cost of this position will be partially offset by federal funding.

Human Resources: Higher expenses of $415K include an addition of 1.5 new FTE. The request for the HR Benefits Assistant is to transition the administration of short-term disability (STD) benefits from an external provider to the in-house payroll system. The proposed Education Coordinator will be shared with the People and Inclusivity department. This position will provide corporate coordination for all education programs to County staff. Higher administrative expenses are related to legal and consulting fees, corporate training and recruitment costs.

Information Technology: An expense increase of $2.5M reflects higher ongoing costs to support cloud solutions. This includes a major transition of the ERP SAP software from on premise to a cloud solution. While the annual support cost for this transition will increase, the future capital upgrade costs will be reduced. Increased telecommunication costs are associated with improved internet capabilities including additional network connections and increased bandwidth which will also benefit member municipalities. Salaries and benefits costs include requests for two new positions: The Data Application Analyst II will support data driven decision making and reporting requirements across various departments. The Data Application Specialist II is a senior security position to develop and maintain security infrastructure and implement security related projects.

Legal: An increase in expenses of $66K reflects regular salaries and benefits increases and includes minor staffing adjustments.

People and Inclusivity: The increase of $120K is allocated to the higher corporate development costs associated with additional educational programs for staff and an additional 0.5 FTE Education Coordinator to administer the training.

Procurement, Fleet & Property: The increase in expenses of $340K reflects mainly regular salaries and benefits increases. There is also an increase to in-year project costs including space redesign and security cameras for new facilities.

Capital

The Department's Capital budget is $3.3M. The details for each project are on the Request Form(s) included.

Corporate Performance
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Digitization - MyHub Platform	300	0	0	0	0	0	0	300
Digital Transformation/Enhancement	500	0	0	0	0	0	0	500
ERP / SAP Upgrade	750	0	0	0	0	0	0	750
Infrastructure Improvement	1,100	0	0	0	0	0	0	1,100
Admin Centre Bldg Components	475	0	0	0	0	0	475	0
Electric Vehicle SUV Addition	71	0	0	0	0	0	0	71
Vehicle Replacement	55	0	0	0	0	0	55	0
Total Capital	**3,252**	**0**	**0**	**0**	**0**	**0**	**530**	**2,721**

Finance
Staffing

Expenditure Title: Financial Analyst
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The financial analyst position will provide budgetary, planning and analytical support to client departments. It will support Asset Management staff through capital related tasks which focus on ensuring the implementation of the County's asset management plan and compliance with asset management policies and financial strategies. A focus of this position will be to ensure that financial information contained in the asset management software tools is accurately captured into the departmental budgets and long-term financial plans.

The financial analyst will also maintain asset management related reserves, continuity schedules and cashflow forecasts among other tasks that support the ongoing success of the Asset Management Plan and the County's overall fiscal sustainability. This portion of the position will be funded by the Canada Community Building Fund.

In addition, this position will complete multifaceted and detailed financial modelling and analysis providing support for client departments. Requests for complex financial analysis support have been increasing as departments grow. It will assist in the development of business cases, cost/benefit analysis, and costing for new programs and initiatives.

Justification

If this request is not approved, the ongoing ability to successfully implement the asset management plan would be at risk. As well, Finance will not be able to meet the intensifying demand for increased complex data analysis by client departments. This position will help ensure complete and comprehensive planning, decision making and financial reporting.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Subsidies			Net County Impact
Financial Analyst	1.0	125	80			(45)

Human Resources
Staffing

Expenditure Title: Temporary Benefits Assistant

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This temporary full-time position will prepare the County to amend its Short-term Disability (STD) program by working with the IT and HR departments to simplify the calculation and enable SAP to issue STD payments to staff through the County's in-house payroll system. This change would allow the County to have control over the payments and the staff would only have one T4 statement. This position will be a two year term.

Justification

Currently the County pays Acclaim Ability Management, the County's STD adjudication company, to both administer the STD plan and pay the employees. The cost to the County of Simcoe to have Acclaim pay staff is $39K per year. Processing the payments to staff is not a customary service that Acclaim provides to clients and the third-party processing of the source deduction remittances often results in overpayments of CCP and EI premiums for staff who are off on STD. The County has no way of recouping the over-contribution. This represents approximately $70K to 90K per year.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Temporary Benefits Assistant	1.0	81				(81)

Human Resources
Staffing

Expenditure Title: Education Coordinator

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This position will provide corporate coordination of education for Health & Safety, Wellness, Learning & Development, Equity, Diversity, & Inclusion, and Indigenous Relations for County staff. Work will include marketing & promotion, registration, attendance, tracking & follow-up for mandatory training. It will also cover certificate management, booking instructors, education calendar maintenance, financial administration, metrics compilation & management reporting, e-learning creation, and curation of materials & resources. This position will be responsible for technical set-up, maintenance & troubleshooting of Learning Management System (LMS) courses and will assist end users with course selection, registration & LMS navigation. The position will also engage and collaborate with member municipalities to build, support, and maintain educational offerings. This role will be shared with the People and Inclusivity department with the duties and salaries costs divided equally among both departments.

Justification

This role will allow the County to effectively coordinate corporate learning and development opportunities for staff and member municipalities. A focus on corporate coordination of learning activities will support efficiency. The coordinator can ensure education is spread out and not overlap and can create efficiencies by maximizing class size. Since many classes are billed by the session, ensuring the classes are at full capacity will minimize the overall costs. This role will free up leaders in Health and Safety, Learning and Development, Equity, Diversity & Inclusion and Indigenous Relations to focus on achieving strategic priorities.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Education Coordinator	1.0	86				(86)

Human Resources
Tangible Capital Asset (TCA)

Expenditure Title: Digitization - MyHub Platform

Strategic Direction: A - Growth Related Service Delivery

Description and scope

In 2024, the introduction of the employee self-serve web platform, myHub, enabled employees to use single point of access to manage their work schedules, leave requests, money matters, and other functionalities. In 2025, the HR department would like to further utilize this electronic platform by adding more digitized work processes to reduce time-consuming administrative tasks which are currently completed by HR staff. This will contribute to ongoing efforts to streamline HR workflows and enhance overall efficiency. HR needs to streamline the administrative processes and continue to be the valued partner and advisor for all departments within the County of Simcoe.

Justification

Employee lifecycle transactions continue to increase including onboarding, leave requests, benefit enrolments, and other functions. Rehires, benefits and payroll SAP efficiencies are three areas requiring digitization and modernization. This will include analysis of several workflows and then the creation of relevant programming. In doing so, this will standardize efficient processes and will alleviate the potential of human error. This project focusses developing solutions that reduce the manual processes and data entry within the HR department to free up HR staff time for other higher value work.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	300	0	300	0	0	0	0	0
Net Capital	(300)	0	(300)	0	0	0	0	0

Information Technology & ILS
Staffing

Expenditure Title: Data Application Analyst II

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Corporation's data and analytic needs have grown significantly due to various strategic initiatives, including digital transformation, electronic LEAN process improvement, and data-driven decision making. The expanding scope of projects and the need for sophisticated data management and analysis capabilities necessitate the addition of a Database Application Specialist II.

Demand Drivers include:

- Increased data and analytic needs across various departments, including Ontario Works, Social Housing, Children Services, Transit, Tourism, and Economic Development.
- Enhanced reporting requirements and new programs implementation for Homelessness Prevention.
- Supporting Digital Transformation to expand the use of technology within various divisions such as SCS, EPE and HES.

Justification

The addition of a Database Application Specialist II is essential to meet the County's demands for data management, analytics, and reporting. This position will ensure the effective implementation of data governance tools, support LEAN initiatives, and provide critical infrastructure to enhance service delivery and strategic planning.

If the Database Application Specialist II is not hired in 2025, a decrease in service level operational support and client projects will be adversely impacted. The team will also continue to lose operational knowledge of the applications and interfaces that are developed externally, resulting in longer turnaround times to fix and support interfaces and applications. If existing commitments are to be delivered, the cost of the external services of $175K would be added in the IT operating budget.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Data Application Analyst II	1.0	107				(107)

Information Technology & ILS
Staffing

Expenditure Title: Data Application Specialist II (Security)

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This request is for the addition of a new full-time senior security position. The role would be tasked with the development and maintenance of incident response plans and playbooks, security architecture and design, implementation of security-related projects, and monitoring of our security controls.

Justification

Increasing complexity and frequency of cyber threats demands more robust and continuous monitoring of the County's security posture. The presence of a second security analyst would enhance IT's ability to detect and respond to security incidents more efficiently, ensuring that potential breaches are managed before they escalate into serious threats. An additional analyst would also allow for better coverage of security monitoring tasks, allowing the offset of vacation time between the roles, ensuring a standard level of detection and response is maintained.

The additional role will assist in the expansion of regular vulnerability assessments and audits to ensure compliance with industry standards and regulations. This proactive approach to security can save the organization from costly breaches and maintain trust with our stakeholders. Without an additional resource, this work would need to be contracted out, at an average cost of $200/hour.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Data Application Specialist II (Security)	1.0	107				(107)

Information Technology & ILS
Tangible Capital Asset (TCA)

Expenditure Title: Digital Transformation/Enhancement

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Digital transformation refers to the integration of digital technology into all areas of a business, fundamentally changing how the business operates and delivers value to customers. It's also a cultural change that requires organizations to continually challenge the status quo, experiment, and get comfortable with failure. MyHub.simcoe.ca was rolled out to all County staff in 2024 as a new digital platform, replacing the aging employee/manager self-service solutions.

New solutions for leave requests, offboarding, professional development, WSIB reporting, and HR analytics are now available on this platform. This project is to continue the work of deploying new features on the myHub platform, reducing paper, increasing visibility of transactions, and producing operational efficiencies across the County.

Justification

The myHub.simcoe.ca platform provides one place for staff and management to leverage the power of multiple backend systems like our SAP solution and Data and Analytics with an easy to navigate user experience. This project is to support monthly enhancements to further the use and adoption of this platform, and to customize the solution for unique departmental needs. There is currently a large backlog of features that have been requested that will be prioritized and released monthly. These features are for the existing applications like mileage, expense, scheduling tools, professional development, position management and off boarding, as well as new dashboards and operational analytics for management action. New products will be deployed to myHub.simcoe.ca as part of this project to engage frontline staff and provide insights and approvals to management at all levels.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	500	0	500	0	0	0	0	0
Net Capital	(500)	0	(500)	0	0	0	0	0

Information Technology & ILS
Tangible Capital Asset (TCA)

Expenditure Title: ERP / SAP Upgrade

Strategic Direction: A - Growth Related Service Delivery

Description and scope

In 2008, the County started the initial implementation of the SAP software solution as its core Enterprise Resource Planning (ERP) system. Since the initial implementation, SAP has improved its core technology to simplify user interactions and automate business functions through Artificial Intelligence (AI) and Machine Learning (ML). The multi-year phased-in transition began in 2021 and will continue next year.

The 2025 rollout will include the following initiatives:

- Process improvements through Fiori applications and transitioning away from SAP GUI.
- Increase analytics, ML and AI capabilities.
- Increase the delivery of dashboards, KPIs and operational reporting
- Continue to rollout LEAN process improvement changes across the Corporation

Justification

Major SAP upgrades are planned every five years. The current SAP ERP Central Component (ECC) version will reach the end of support in 2025, and all lines of business will need to migrate over before that time. These migrations can only be scheduled after the platform has been upgraded. The transition process started in 2021 and needs to continue to ensure the ERP system will be supported after 2025.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	6,000	5,250	750	0	0	0	0	0
Net Capital	(6,000)	(5,250)	(750)	0	0	0	0	0

Information Technology & ILS
Tangible Capital Asset (TCA)

Expenditure Title: Infrastructure Improvement

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Information Technology (IT) infrastructure consists of hardware, software, network, and security equipment. This infrastructure is the foundation for all information systems and applications. Each year, performance and capacity requirements are reviewed to ensure the environment has the appropriate resources. The scope of this infrastructure improvement includes servers, new applications, capital enhancements, Storage Area Networks (SANs), wireless systems, and Disaster Recovery. Based on the review, the proposed planned improvements for 2025 include:

- Network router and switch replacements - $65K
- Wireless network infrastructure replacement - $40K
- Network storage replacement - $90K
- Disaster recovery/business continuity and backup - $825K
- Hybrid teleconference room enhancements - $80K

Justification

Network equipment components have reached the end of their life expectancy. These components need to be replaced to support both staff and client requirements as well as ensure business continuity and disaster recovery. Meeting room enhancements are required to expand the capabilities for hybrid meetings across the County.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	1,100	0	1,100	0	0	0	0	0
Net Capital	(1,100)	0	(1,100)	0	0	0	0	0

Procurement, Fleet and Property
Tangible Capital Asset (TCA)

Expenditure Title: Admin Centre Bldg Components

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The original Administration Centre was built in 1971. Staff maintain the building in good condition through an extensive Asset Management Plan and building condition assessment that is reviewed annually making component replacement and repair recommendations while seeking out work plan efficiencies where possible. Items proposed in the 2025 budget focus on replacement of aging electrical systems that have reached the end of life. The total expenditure of $475K includes the following:

- Replacing a large distribution panel
- Removing two existing transformers
- Replacing four breaker panels
- Replacing required lighting and controls in the west wing
- Replace a large lighting transformer with the appropriately sized one because of new technology
- Replacement of a large panel in the centre core
- Replacement of two large distribution panels in the centre core
- Replacement of lighting, heat pumps, ceiling flooring

Justification

All items listed in the above description are at end-of-life and need to be replaced. In addition, the aged breakers for existing panels are no longer available which creates a risk for building operations.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	475	0	475	0	0	0	0	0
Capital Expense	475	0	475	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Procurement, Fleet and Property
Tangible Capital Asset (TCA)

Expenditure Title: Electric Vehicle SUV Addition

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This vehicle request is to support multiple department requirements. PF&P receives many requests from internal departments to borrow a vehicle for a short-term need. Currently, with the existing fleet, these needs are not met. The purchase of this multi-use vehicle will satisfy this need and resolve this shortage without adding any additional greenhouse gases to the corporate carbon inventory. Costs include vehicle branding.

Justification

If this vehicle is not purchased, departmental requests for vehicles will be fulfilled by using other vehicles subject to availability. This may include oversized vehicles such as 4x4 pickup trucks to perform tasks where a smaller vehicle would be sufficient. This will contribute to additional costs, fuel usage, emissions, unnecessary movement of vehicles from outward locations to the Administration Centre or incur costs of vehicle rentals.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	71	0	71	0	0	0	0	0
Net Capital	(71)	0	(71)	0	0	0	0	0

Procurement, Fleet and Property
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicles' life cycles. Replacement of one maintenance tractor is requested based on the County's Asset Management Plan. The tractor is classified as "medium risk", classifying it as "consider for replacement". Due to the equipment age, overall condition, and extreme working conditions, this equipment is projected to have dramatically increased repair and maintenance costs.

The level of reliability will decrease the longer this vehicle is retained in service which will have an adverse effect on the provision of services. This multi-use tractor is used for all grounds maintenance including snow removal, salting, lawn care, material handling and landscaping.

Justification

If the equipment is not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. This equipment will be disposed of at public auction. The replacement tractor will have improved fuel consumption and emissions standards, lowering the County's carbon footprint.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	55	0	55	0	0	0	0	0
Capital Expense	55	0	55	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

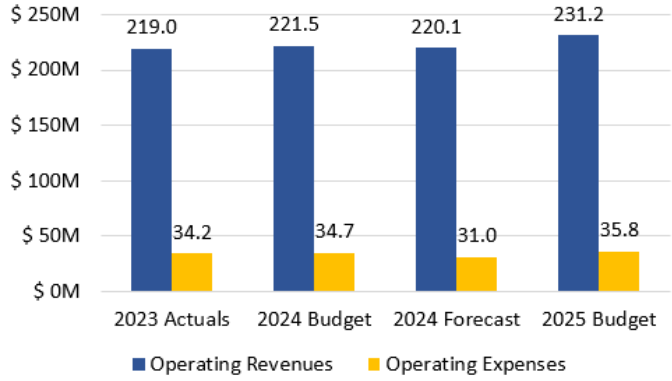
Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
006-11	2011	n/a	$34,468	10

General Municipal Services

General Municipal Services

Overview

The General Municipal department manages corporate functions within the County.



Core Activities

Responsible investment and debt management, assessment base management and property taxation are the main functions of General Municipal Services. Funding and grants to various community stakeholders such as hospitals and educational institutions are administered through this department.

2025 Highlights

- The 2025 General Municipal budget includes a 1.625% operating levy increase and 2% asset management levy increase.
- Transfer to the Roads Reserve of $5.4M and to General Contingency Reserve of $4M to partially address the Asset Management Plan financial strategy.
- Simcoe Muskoka District Health Unit (SMDHU) annualized levy is $6.1M
- MPAC municipal share of levy is $6.1M
- The transition of Lake Simcoe Regional Airport to 100% ownership removed the need to account for the County's portion of funding in this department.
- Other major Community contributions include:
  - Simcoe County Hospital Alliance $3.0M
  - Post-secondary capital support $1.5M
  - Age Friendly grant $0.6M
  - Hospice capital Funding $0.5M

General Municipal Services
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
County Levy	189,901	200,838	211,732	212,918	1,185	0.6	224,572	12,840	6.1
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	4,211	7,787	4,394	4,144	(250)	(5.7)	3,651	(743)	(16.9)
Transfer from Reserve	9,989	10,410	5,363	3,000	(2,363)	(44.1)	3,000	(2,363)	(44.1)
Total Revenues	**204,101**	**219,034**	**221,489**	**220,062**	**(1,427)**	**(0.6)**	**231,223**	**9,734**	**4.4**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	0	0	0	0	0	0.0	0	0	0.0
Administration	6,910	6,106	7,599	7,666	67	0.9	7,620	21	0.3
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	12,946	11,980	14,044	10,221	(3,822)	(27.2)	10,947	(3,097)	(22.1)
Transfer to Reserve	8,539	16,116	13,097	13,097	0	0.0	17,227	4,130	31.5
Total Expenses	**28,394**	**34,203**	**34,740**	**30,985**	**(3,755)**	**(10.8)**	**35,794**	**1,055**	**3.0**
Total Operating Balance	**175,707**	**184,832**	**186,749**	**189,077**	**2,328**	**1.2**	**195,429**	**8,680**	**4.6**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**175,707**	**184,832**	**186,749**	**189,077**	**2,328**	**1.2**	**195,249**	**8,680**	

General Municipal Services
2025 Budget vs. 2024 Budget Change

The 2025 General Municipal Services budget includes a net department requirement (total operating and capital) of ($195.4M), compared to ($186.7M) in 2024, an increase of $8.7M.

Operating

The General Municipal Services operating budget includes a total operating balance of ($195.4M), compared to ($186.7M) in 2024, an increase of $8.7M.

The County Levy is estimated to increase by $12.8M to $224.6M from $211.7M in 2024. This increase is due to the 2.0% growth from property asset/additions as well as the property tax rate increase of 1.625% for operating and 2.0% for asset management needs.

Miscellaneous Income is to decrease by $743K. Income from investments is expected to be lower due to decreasing interest rates and account balances.

Transfer from Reserve will decrease by $2.4M. With 100% ownership of the Lake Simcoe Regional Airport, the accounting methodology for the airport has changed and there is no longer a need to record this transfer.

Administration costs are expected to increase by $21K. Cost of Service Delivery is planned to decrease by $3.1M. There's a reduction of $3.9M in grants relating to the change in accounting method with the County taking 100% ownership of the Lake Simcoe Regional Airport. There's a $600K increase of principal payments towards the repayment of unfinanced capital and a 2% increase to SMDHU fees.

Transfer to Reserve will increase by $4.1M. The increase in Transfer to Reserve aligns with the requirements for the County's Asset Management model.

Funds committed by the transfer to General Contingency reserve include $1.5M towards post-secondary education, Age Friendly Grants $550K, Hospice Funding $500K, Corporate Asset Management $4M and a 1% levy for strategic land purchases of $2.2M. The Hospital Reserve includes a $3M annual contribution towards the Hospital Alliance grant and the Roads Reserve transfer of $5.4M is for core infrastructure asset management projects.

Capital

There are no Capital Projects in 2025 for this Department.

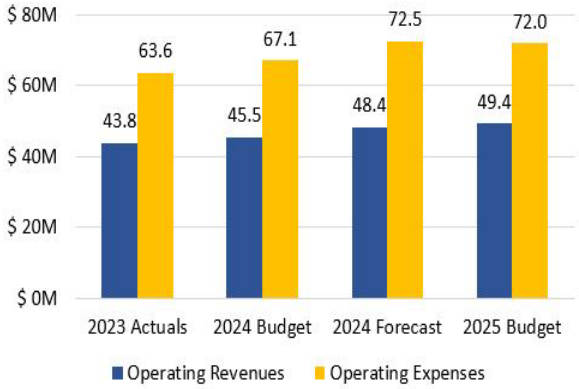
Health and Emergency Services

Paramedic Services

Paramedic Services

Overview

Paramedic Services provide both Primary Care and Advanced Care Paramedic land ambulance services, as well as training programs, specialty response, community paramedicine and public education initiatives.



Core Activities

Deliver emergency land ambulance services, conduct training programs, provide public education, administer public access defibrillator programs, offer special event coverage, engage in community paramedicine, and operate clinics for vulnerable populations.

2025 Highlights

- Continue stabilization of staffing levels to address the overall workload and health of staff, response time performance, call volume growth and ongoing hospital offload delay pressures in the sector.
- Planning and implementation of Medical Priority Dispatch System to optimize call deployment.
- Advocacy, implementation, and potential expansion of Models of Care and Community Paramedicine programs.
- Completion and occupancy of the Springwater South Paramedic Post and construction of the Waubaushene Paramedic Station to address changing growth and response expectations.

Paramedic Services
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	31,248	33,880	34,099	35,384	1,285	3.8	37,989	3,891	11.4
Service Partners	8,478	9,423	10,606	11,887	1,280	12.1	11,134	527	5.0
User Fees	54	40	72	72	0	0.0	55	(17)	(23.7)
Miscellaneous Income	349	421	84	359	275	326.9	171	87	103.6
Transfer from Reserve	3	60	660	660	0	0.0	10	(650)	(98.5)
Total Revenues	**40,132**	**43,824**	**45,522**	**48,362**	**2,841**	**6.2**	**49,359**	**3,838**	**8.4**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	47,428	52,518	55,854	58,555	2,702	4.8	60,275	4,421	7.9
Administration	1,461	1,609	1,960	3,624	1,665	85.0	2,175	215	11.0
Facilities	2,189	2,074	1,996	1,973	(23)	(1.2)	2,121	125	6.3
Cost of Service Delivery	6,305	6,576	6,519	7,187	668	10.2	6,866	347	5.3
Transfer to Reserve	470	835	763	1,162	399	52.3	550	(213)	(27.9)
Total Expenses	**57,854**	**63,612**	**67,090**	**72,501**	**5,411**	**8.1**	**71,987**	**4,897**	**7.3**
Total Operating Balance	**(17,723)**	**(19,788)**	**(21,569)**	**(24,139)**	**(2,570)**	**11.9**	**(22,628)**	**(1,059)**	**4.9**
Capital									
Capital Revenue	4,590	6,756	2,412	2,412	0	0.0	8,955	6,543	
Capital Expenses	6,584	8,430	5,200	5,200	0	0.0	10,726	5,526	
Net Capital	**(1,995)**	**(1,675)**	**(2,788)**	**(2,788)**	**0**	**0.0**	**(1,771)**	**1,017**	
Net Department	**(19,717)**	**(21,463)**	**(24,356)**	**(26,927)**	**(2,570)**	**10.6**	**(24,399)**	**(42)**	

Paramedic Services
2025 Budget vs. 2024 Budget Change

The 2025 Paramedic Services budget includes a net department requirement (total operating and capital) of $24.4M, compared to $24.4M in 2024, an increase of $42K.

The City of Barrie portion is $11.8M, an increase of $1.8M from 2024. The City of Orillia portion is $2.6M, an increase of $457K from 2024. The total Municipal requirement in 2025 is $38.8M compared to $36.5M in 2024, an increase of $2.3M.

Operating

The Paramedic Services operating budget includes a total operating balance of $22.6M, compared to $21.6M in 2024, an increase of $1.1M.

Subsidies are to increase by $3.9M. The 2025 Subsidies have four Ministry funded envelopes. The base land ambulance funding envelope is expected to increase by $3.2M providing a 2025 estimated subsidy of $34.5M. This calculation is based on the Ministry's guidelines providing 50% funding of the County's 2024 eligible expenses, without incremental increase for inflation.

The 2025 Ministry base funding represents approximately 46% of the qualifying 2025 expenses, a shortfall of $2.7M from the 50% funding calculation.

The next two funding envelopes are related to Community Paramedicine and Long-Term Care Community Paramedicine. The Community Paramedicine program was expanded to include funding for wellness clinics and social housing visits in the amount of $628K. The final funding envelope, related to Dedicated Nurse Offload Program, increased by $114K. The County continues to work with the Ministry of Health on this initiative.

User Fees are to decrease by $17K. The decrease is related to the PAD (Public Access Defibrillator) program attributed to current service agreements in place and overall course attendance.

Miscellaneous Income is to increase by $87K. This income is for the PAD program related to the sales of accessories and defibrillators.

Transfer from Reserve will decrease by $650K. In 2024, the Transfer from Reserve included $590K related to the staffing pilot tied to offload delay times experienced at local hospitals. As the Dedicated Nurse program continues to expand this staffing pilot was discontinued. The transfer was coming from the Hospital Reserve Fund. The remaining $60K was to offset laptop life cycle replacement, no such projects are proposed in 2025.

Salaries and Benefits are anticipated to increase by $4.4M. The 2025 budget includes changes in compensation related to current collective bargaining agreements and benefit costs increases. Before accounting for new staffing, this would be an increase of $3.3M or 5.9%. The staffing pilot related to offload delay was discontinued thus reducing salaries and benefits by $590K.

In 2023, Council approved two paramedics for the expansion of the Community Paramedicine program for wellness clinics and social housing funded at an amount of $397K.

New staffing requests total $1.3M. This includes an increase of two Advanced Care Paramedics and six Primary Care Paramedics. The cost to deploy the eight staff is $1.2M. A Logistics Coordinator has also been requested due to the ratio of support to frontline, costing $84K.

Administration costs are expected to increase by $215K. Dedicated Nurse flow through funding to local hospitals has increased $114K. Advanced Vehicle Location WIFI contract costs have increased by $110K. These increases are offset by a reduction for the 2024 one-time cost for the deployment survey research.

Facilities costs are projected to increase by $125K. The increase is the reintroduction of defibrillator maintenance that were avoided in 2024 due to life cycle replacement offset by reduction of one-time costs for a medical bag redesign project. Other increases are tied to set maintenance contract costs for buildings and grounds.

Cost of Service Delivery is planned to increase by $347K. Ambulance and rapid response unit vehicle repairs and maintenance expenses are trending higher both in pricing and frequency due to the delays in delivery of new ambulances. Based on the current delivery schedule these costs are not expected to decrease in 2025 and causing an increase to the budget of $343K.

Medication supply costs are also increasing significantly in pricing per unit for $171K. Offsetting these increases are savings in fuel costs for the Paramedic Services fleet, taking advantage of bulk pricing and efficiencies identified in vehicle movement.

Transfer to Reserve will decrease by $213K. In 2024, there was a repayment to the General Contingency Reserve for a 2022 equipment purchase. Remaining Transfer to Reserve is related to future lifecycle replacement on required equipment, such as defibrillators.

Capital

The Department's Capital budget is $10.7M. The details for each project are on the Request Form(s) included.

Paramedic Services
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Ambulance Addition	395	0	275	0	99	21	0	0
Bariatric Stair Chairs	31	0	0	0	8	2	0	21
BSESC Solar Panels	125	0	0	0	31	7	0	87
Paramedic Site Improvement	125	0	0	0	31	7	87	0
Paramedic Station Improvement	587	0	0	0	147	32	33	376
Power Stretcher Replacement	65	0	0	0	16	4	45	0
Rapid Response Unit Addition	170	0	118	0	43	9	0	0
Spare Equipment	75	0	0	0	19	4	0	52
Springwater South Paramedic Post	1,703	0	775	0	426	92	409	0
Station Security Cameras	57	0	0	0	14	3	0	40
Vehicle Replacements	2,337	0	0	0	585	127	1,625	0
Waubaushene Paramedic Station	5,056	0	2,321	0	1,266	274	0	1,195
Total Capital	**10,726**	**0**	**3,489**	**0**	**2,685**	**581**	**2,199**	**1,771**

Paramedic Services
Staffing

Expenditure Title: Logistics Coordinator

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Paramedic Services recommends the addition of a Logistics Coordinator responsible for conveyance equipment preventative maintenance and repairs, warehouse management, stocking and maintaining inventory and asset control systems. This role involves conducting preventative maintenance programs according to manufacturer standards for medical equipment, such as oxygen regulators and power stretchers.

This role is crucial in ensuring that equipment is well-maintained and ready for use, allowing Paramedics to focus on their primary duties while ensuring patient safety.

Justification

Not proceeding with the addition of a Logistics Coordinator may lead to increased equipment downtime, decreased equipment reliability, and inefficient inventory management. Additionally, the department's ability to support logistics-related projects would be limited, potentially hindering improvements.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Logistics Coordinator	1.0	85	26			(59)

Paramedic Services
Staffing

Expenditure Title: Paramedic Staffing

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is proposing the addition of eight full-time Paramedics to meet the rising demands of increased call volume, response time performance, staff workload, and overall employee wellness. The proposal includes six Primary Care Paramedic (PCP) positions and two Advanced Care Paramedic (ACP) positions. This recommendation comes in response to ongoing increases in time spent on each call, higher unit hour utilization (UHU), and growing workloads, all compounded by a rise in call volume. The introduction of the Medical Priority Dispatch System (MPDS) will lead to more calls in border municipalities, as cross-border services may no longer respond. Although, offload delay pressures have decreased, the system continues to experience significant impacts due to ongoing challenges. Key factors driving the need for additional staff include population growth, demographic changes, and the increasing complexity of health issues such as homelessness, mental health, and addiction. Other important considerations include the need to improve response times across the County, comply with Ministry of Health response time performance mandates, expand 24-hour response capacity and coverage in all communities and enhance the deployment of ACPs and special incident response teams, all while prioritizing the health and wellness of the workforce.

If approved, four PCP will be added to the existing 12-hour Bradford West Gwillimbury peak ambulance service, converting it to 24-hour coverage. Additionally, Advanced Care Incident Response Unit staff will be reassigned from the Barrie 24-hour ambulance to provide increased coverage throughout the entire county. Two new ACPs and two new PCPs will staff a 12-hour peak ambulance in Barrie to maintain current service levels.

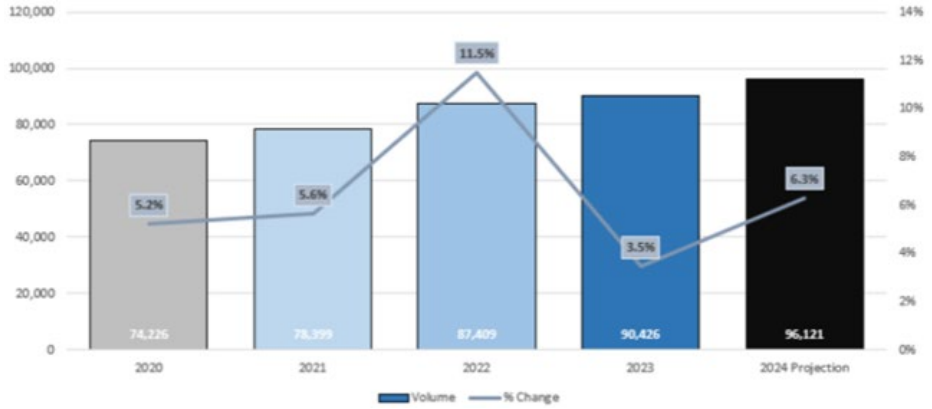
Justification

Not proceeding to meet the demand will increase the risk in the community and add significant costs in future to address larger needs. Impacts include longer response time to patient treatment and transport, increased need for emergency staffing, decreased 24-hour coverage in rural communities and overtime costs. It will also lead to unreliable and lengthened response times in some areas of the County.

Staffing Change Requests

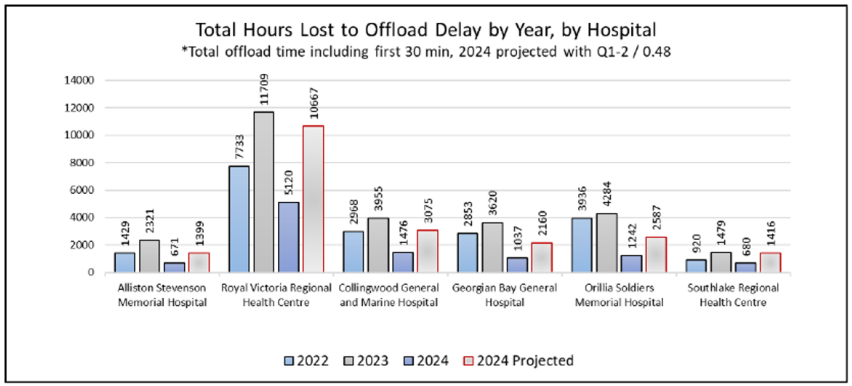
Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Paramedic Staffing	8.0	1,237	377			(860)

Response Call Volume and Expected Projection

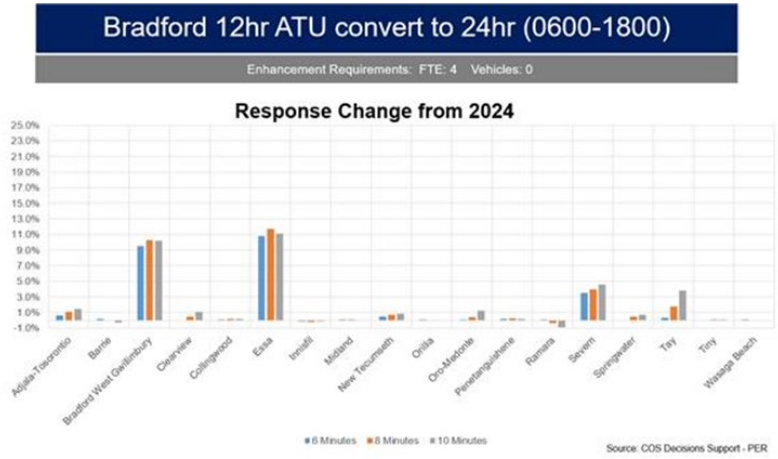


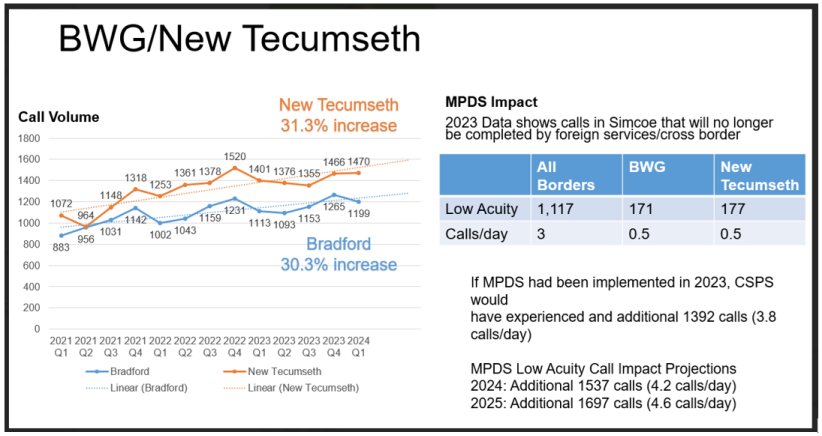
Year	Volume	% Change
2020	74,226	5.2%
2021	78,399	5.6%
2022	87,409	11.5%
2023	90,426	3.5%
2024 Projection	96,121	6.3%
2024 Mid Yr Actual	46,138	NA

Total Hours Lost to Hospital Offload Delay



Hospital	Hospital Code	2022	2023	2024	2024 Projected
Alliston Stevenson Memorial Hospital	1817	1429	2321	671	1399
Royal Victoria Regional Health Centre	1825	7733	11709	5120	10667
Collingwood General and Marine Hospital	1833	2968	3955	1476	3075
Georgian Bay General Hospital	1844	2853	3620	1037	2160
Orillia Soldiers Memorial Hospital	1853	3936	4284	1242	2587
Southlake Regional Health Centre	2038	920	1479	680	1416
Total Hrs Lost to Offload Delay	NA	19839	27368	10225	21303





Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Ambulance Addition

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is requesting the purchase of an additional ambulance in 2025 to maintain the required 30% spare ratio. This spare ratio is crucial for ensuring there are enough ambulances available to meet the demand, even when vehicles are out of service for maintenance or repair. Maintaining this ratio is vital for providing uninterrupted service and effectively responding to emergencies across the County.

There have been long lead times and delays for the delivery of new ambulances. This is a province wide issue which staff have alerted Council. To respond to these long lead times, County staff are requesting funds to place orders for an ambulance in 2026 and 2027 (in addition to the spare ambulance noted for 2025). The funds requested in 2025 are based on the 30% deposit requirement by the vendor to place the orders. Future year funds are based on the anticipated delivery schedule. The request represents one new ambulance for each of the three years.

As these are new additions to the fleet, the budget request includes the required equipment to get the vehicle operational, such as defibrillators.

Justification

If these additional vehicles and equipment are not purchased, there is an increased potential of vehicles not being available when needed. Utilizing the existing ambulance fleet will result in an increase in wear and tear on the existing fleet with the associated repair and maintenance costs and reduced reliability.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,317	0	395	461	461	0	0	0
Capital Expense	1,317	0	395	461	461	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Bariatric Stair Chairs

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This request is for the purchase of three additional bariatric stair chairs to add to our existing five bariatric stair chairs, which are strategically located at Paramedic Stations for deployment as the need arises. Increasing the number of bariatric stair chairs will deploy them more quickly and efficiently across the County, leading to more effective patient care response. Investing in these additional stair chairs will improve operational efficiency, ensure the well-being of our paramedics, and allow us to continue providing high-quality paramedic services.

Justification

Not proceeding with this request may result in slower deployment of bariatric stair chairs, potentially compromising the efficiency of patient care responses and increasing the risk of staff injuries.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	9	0	9	0	0	0	0	0
Capital Expense	31	0	31	0	0	0	0	0
Net Capital	(21)	0	(21)	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: BSESC Solar Panels

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Barrie Simcoe Emergency Services Campus (BSESC) is co-owned by the City of Barrie (75%) and the County of Simcoe (25%). The County has been invited to contribute 25% of the cost of a planned 625kW ground-mount solar photovoltaic system. This is a two-year project, with design costs planned for year one (2025) and installation costs for year two (2026). The project is forecasted to be fully commissioned in 2026 leading to reduced utilities costs for the Campus.

Justification

The system will offset over 40% of the facility's total electricity usage (700,000 kWh), estimating a reduction of annual facility electrical costs of approximately $105K. The County's share at 25% of this amount is $26K. The system has an estimated simple payback of 20 years and estimated facility greenhouse gas reductions of 38 tons of CO2e per year. The project is in line with County goals to lessen the environmental impact and cost of facilities.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	160	0	38	122	0	0	0	0
Capital Expense	525	0	125	400	0	0	0	0
Net Capital	(365)	0	(87)	(278)	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Paramedic Site Improvement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Paramedic Services and County Facilities staff have assessed the condition of the Midland Paramedic Station, particularly focusing on replacement of the parking lot. The necessary repairs and associated costs have been prioritized. The review did not identify other priority capital projects for 2025.

The building systems have been identified in the asset management system, outlining the required work to extend the useful life of the site, prevent costly damage and ensure the reliable operation of critical facilities.

Justification

Not proceeding with the parking lot repairs may lead to higher future repair costs, reduced reliability and functionality of the Paramedic Station, and potential damage to existing structures and systems.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	125	0	125	0	0	0	0	0
Capital Expense	125	0	125	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Paramedic Station Improvement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Paramedic Services and County Facilities staff have completed building condition assessments and prioritized repair/replacement related expenses as well as energy saving projects. The buildings have been identified in the Asset Management plan, detailing what work is required to extend the useful life of each building and to avoid costly damage while supporting reliable operation of critical facilities budget period. Priority station improvements based on this review identified the Angus Paramedic Station ambulance bay repairs.

In addition, three paramedic stations have been identified for the installation of roof mounted solar panels in 2025 which will reduce hydro costs. Solar panels will be installed at the Collingwood, Elmvale and Orillia Paramedic Stations.

Justification

Failing to proceed with repairs could result in higher future repair costs, reduced reliability and functionality of paramedic services stations, and potential damage to existing structure and systems. Further, not installing solar panels will eliminate the opportunity to reduce hydro costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	211	0	211	0	0	0	0	0
Capital Expense	587	0	587	0	0	0	0	0
Net Capital	(376)	0	(376)	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Power Stretcher Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This budget request is for the purchase and installation of two replacement power stretchers. While most power stretchers were replaced in 2022, these two units are now reaching the end of their lifecycle and require replacement. The expected lifespan of a power stretcher is seven years.

Power stretchers are essential equipment for ambulances in Ontario, significantly reducing physical exertion and the risk of related injuries for paramedic staff. Preventing such injuries not only lowers workers' compensation costs and reduces lost workdays but also protects staff from potential long-lasting and career-ending injuries.

Justification

If replacements are not made, the frequency and cost of repairs for the existing equipment will increase, while the reliability of this critical equipment will decline, as the vendor does not certify power stretchers beyond their seven-year lifespan.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	65	0	65	0	0	0	0	0
Capital Expense	65	0	65	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Rapid Response Unit Addition

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The County of Simcoe Paramedic Services is recommending the addition of a Rapid Response Unit to support the additional new paramedic staffing budget request. Should the staffing request not be approved, this vehicle is not necessary. The recommendation for a Rapid Response Unit aligns with the planned deployment of resources outlined in the staffing budget request. Adequate fleet resources are essential to ensure all Paramedics have access to reliable operating equipment.

As this is a new addition to the fleet, the budget request includes the required equipment to get the vehicle operational, such as a defibrillator.

Justification

If this additional vehicle and equipment are not purchased, there is an increased potential of vehicles not being available when needed to deploy approved staffing levels. Utilizing the existing fleet will result in an increase in wear and tear on existing vehicles with the associated repair and maintenance costs and reduced reliability.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	170	0	170	0	0	0	0	0
Capital Expense	170	0	170	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Spare Equipment

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Paramedic Services are requesting funds to purchase additional equipment to maintain an adequate ratio for breakdowns, repairs, and preventative maintenance. This vehicle equipment is critical for ensuring that the paramedics can continue to provide uninterrupted emergency medical services to the community. The requested equipment includes one power-load assist system, one stair chair, three scoops, and one CPR machine. Each piece of equipment plays a vital role in the response to medical calls. Procuring these items will improve the day-to-day efficiency as well as better prepare staff for unforeseen challenges, thereby safeguarding the health and well-being of both the patients and the paramedics.

Justification

The identified equipment requires lead time to procure and deploy, necessitating careful planning to ensure availability when needed. Currently there is minimal spare equipment, and unexpected events could result in an inability to load available vehicles with the necessary equipment, putting operations and call response at risk.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	23	0	23	0	0	0	0	0
Capital Expense	75	0	75	0	0	0	0	0
Net Capital	(52)	0	(52)	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Springwater South Paramedic Post

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Paramedic Services requests funds required for the completion of the Springwater South Paramedic Post. This Post will provide necessities for Paramedics to carry out their administrative duties when not on calls, remaining in a location identified to optimize emergency response coverage to the community. This post represents a spoke in the hub and spoke model outlined in the Strategic Facility Plan. The post construction is well underway and will be completed in early 2026. The Barrie North Paramedic Station is currently leased and will be vacated once the new Post is operational.

The County impact of $409K will be taken from the completed station surplus committed funds from the Paramedic Services Contingency Reserve as was the intent of the past commitment.

Justification

This Post construction is underway, and these final funds are required to complete the project. The project was identified as a multi-year project in past budgets.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	3,816	2,113	1,703	0	0	0	0	0
Capital Expense	4,459	2,756	1,703	0	0	0	0	0
Net Capital	(643)	(643)	0	0	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Station Security Cameras

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The County of Simcoe Paramedic Services is requesting funding for a two-year project to install security cameras at the remaining Paramedic Stations and Posts. Currently, seven of the facilities are equipped with security cameras, and this project aims to complete the standardization across all facilities. The addition of security cameras at the remaining locations is crucial for enhancing the safety and security of paramedic staff and County assets. The installation of security cameras will help deter unauthorized access and provide valuable information in the event of an incident or security breach.

Justification

Without this investment, Paramedic Services risk increased security concerns such as trespassers, theft, vandalism, potentially leading to higher repair costs and loss of equipment. The absence of a standardized surveillance system could also compromise staff safety and operational integrity. By completing this two-year project, these risks will be addressed and ensure a secure environment at County Paramedic facilities.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	35	0	17	17	0	0	0	0
Capital Expense	114	0	57	57	0	0	0	0
Net Capital	(79)	0	(40)	(40)	0	0	0	0

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacements

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Replacement of seven ambulances and three rapid response units are requested based on the County's Asset Management Plan. These vehicles are classified as "medium-high risk" or "consider for replacement". Due to their age and overall condition, these vehicles are projected to have a dramatically reduced level of reliability, which will have an adverse effect on the provision of emergency services provided by the Paramedic Services.

In addition to the replacement listed above staff is requesting approval to place orders for replacements for 2026 and 2027 ambulances based on the anticipated cycle. There have been long lead times and delays for delivery of new ambulances. This is a province wide issue which staff have communicated to Council. The request to purchase is in response to these delays in delivery. The request, for 2025, 2026 and 2027 ambulances, is calculated on the 30% deposit required by the vendor at the time of placing the order. Additional funds have been spread out until the delivery. The request represents vehicle replacement counts as follows: 2025 - seven; 2026 - nine; and 2027 - seven. Staff will bring the asset information in the coming years for these future years based on the priority of replacement.

Justification

If these vehicles are not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. These vehicles will be sold at public auction. The replacement vehicles will have improved emissions standards and fuel consumption which will lower the County's carbon footprint.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	3,740	0	2,337	701	701	0	0	0
Capital Expense	6,942	0	2,337	2,302	2,302	0	0	0
Net Capital	(3,202)	0	0	(1,601)	(1,601)	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
3332-17	2017	200511	$53,046	6
3333-17	2017	203852	$31,525	6
3335-19	2019	312187	$51,537	6
3512-19	2019	333002	$55,928	6
3524-19	2019	398807	$64,244	6
3526-19	2019	320109	$69,408	6
3528-19	2019	392241	$62,634	6
3529-19	2019	442315	$78,487	6
3530-19	2019	347162	$74,963	6
3570-19	2019	397605	$76,244	6

Paramedic Services
Tangible Capital Asset (TCA)

Expenditure Title: Waubaushene Paramedic Station

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Paramedic Services requests funding for the construction of a new three bay Waubaushene Paramedic Station. Operational Research in Health Ltd. (ORH) consultants have indicated the current leased facility in Coldwater is not optimal for emergency response to the area and identified Waubaushene as an ideal location.

Furthermore, the Coldwater facility is not large enough for the current or future operations. Land on Sturgeon Bay Road was previously purchased as directed by Council and with the approval of this project, the construction can begin in early 2025 with completion in 2026.

Justification

Not proceeding with the approval of the requested funds in 2025 may jeopardize the construction schedule for the facility, as recommended by ORH to service the community. Failure to move forward with this facility will result in the need to hire more staff in the coming years to maintain operational performance.

Budget

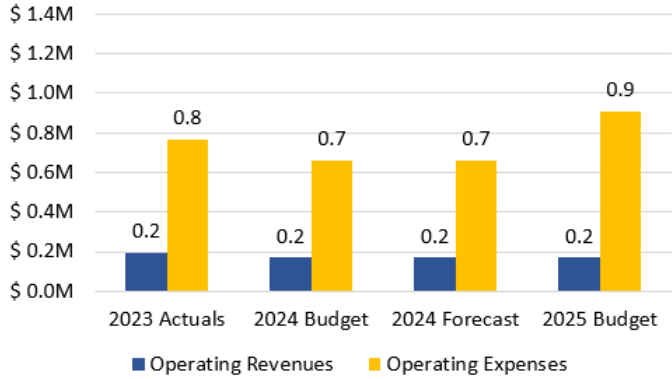
Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	5,643	255	3,860	1,527	0	0	0	0
Capital Expense	7,339	284	5,056	2,000	0	0	0	0
Net Capital	(1,697)	(28)	(1,195)	(473)	0	0	0	0

Emergency Management

Emergency Management

Overview

Responsible for the organization and direction of the County of Simcoe's Emergency Management program.



Core Activities

Prepare and manage the County of Simcoe Emergency Response Plan, public and municipal emergency preparedness education, outline disaster mitigation strategies, and the administration of the 911 regional system.

2025 Highlights

- Expansion of the department to include support of Municipal emergency response.
- Continued support of Municipal Community Safety and Well-Being Plans.

Emergency Management
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	0	58	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	136	136	171	171	0	0.0	171	0	0.0
Transfer from Reserve	0	0	0	0	0	0.0	0	0	0.0
Total Revenues	**136**	**194**	**171**	**171**	**0**	**0.0**	**171**	**0**	**0.0**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	305	291	333	333	0	0.0	554	221	66.2
Administration	89	104	114	114	0	0.0	136	22	19.4
Facilities	0	0	9	9	0	0.0	29	20	221.7
Cost of Service Delivery	171	364	195	195	0	0.0	181	(14)	(7.0)
Transfer to Reserve	10	10	10	10	0	0.0	10	0	0.0
Total Expenses	**575**	**769**	**662**	**662**	**0**	**0.0**	**911**	**249**	**37.7**
Total Operating Balance	**(439)**	**(574)**	**(490)**	**(490)**	**0**	**0.0**	**(740)**	**(249)**	**50.8**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(439)**	**(574)**	**(490)**	**(490)**	**0**	**0.0**	**(740)**	**(249)**	

Emergency Management
2025 Budget vs. 2024 Budget Change

The 2025 Emergency Management budget includes a net department requirement (total operating and capital) of $740K, compared to $490K in 2024, an increase of $249K.

Operating

The Emergency Management operating budget includes a total operating balance of $740K, compared to $490K in 2024, an increase of $249K.

Miscellaneous Income is the same as in 2024. Recoveries are received from the 911 Public Safety Answering Point (PSAP) program participants. The amount invoiced to the County of Simcoe by the province is billed to participants based on the populations within the agreement with the Ministry of Health. The County does not anticipate an increase in billing in 2025.

Salaries and Benefits are anticipated to increase by $221K. New staffing requests include the Emergency Management department expansion to provide greater support to local Municipalities emergency management programs requirements. These two Program Supervisors have a cost of $222K. The new staffing cost is offset by a reduction in benefit composition for 2025.

Administration costs are expected to increase by $22K. These costs include $13K for administrative costs associated with the new Program Supervisors such as, mileage, mobile communications and training. The Emergency Management Forum, held every 5 years, is planned for 2025 at a cost of $8K.

Facilities costs are projected to increase by $20K. Costs include a one-time purchase of radio equipment required for effective communication during emergency events for $12K. The need for this equipment was identified in the 2024 annual training exercise. Gas sensor replacements are also required for end-of-life cycle in the amount of $5K.

Cost of Service Delivery is planned to decrease by $14K. This decrease is based on the removal of the 2024 one-time charge for the expansion of the County notification system and revising plans to test generators on a rotation basis.

Transfer to Reserve will not change in 2025.

Capital

There are no Capital Projects in 2025 for this Department.

Emergency Management
Staffing

Expenditure Title: Program Supervisor

Strategic Direction: A - Growth Related Service Delivery

Description and scope

As part of the 2023 County Strategic Planning Session, Council identified a need for additional Emergency Management support from County staff to member municipalities. Staff were asked to perform a comprehensive review process to identify potential options for Council consideration. This included an environmental scan, a review of best practices, and ongoing partner consultations.

Staff have completed the comprehensive reivew and reported back to Council on October 8, 2024. At this stage the addition of two Program Supervisors is requested and to continue consultations across member municipalities to develop a support approach that will meet unique support requirements. The support will focus on the eight areas of identified municipal support developed with local Community Emergency Management Coordinators.

Currently the Emergency Management team is operating at a one FTE to 175,000 per capita, compared to an average of one FTE to 76,000 per capita.

There is additional program costs associated with the increase in scope of service in the amount of $13K presented in the Administration category.

Justification

To meet Council's request from the Strategic Planning Session, additional staffing is required. The business case provided to Council supports the addition of these two Program Supervisors .

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Program Supervisor	2.0	222				(222)

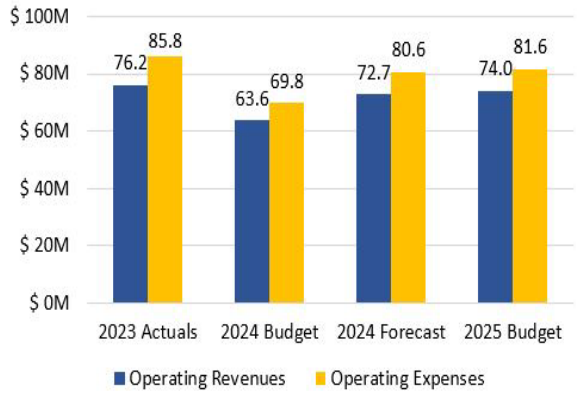
LTC - Homes

COUNTY OF SIMCOE
Long-Term Care and Seniors Services
Long-Term Care Homes

LTC - Homes

Overview

Provide high quality, safe, effective and efficient long-term care services in a home-like setting for the residents and their families.



Core Activities

Operate and maintain four Long-Term Care facilities.

2025 Highlights

- Continued staffing increases to meet the Ministry of Long-Term Care target of four hours, per resident, per day by March 2025.
- Retention and recruitment activities to be employer of choice in the region.
- Occupy and operate 16 new long-term care beds at Georgian Manor, in Penetanguishene, in January 2025.
- Continue the Simcoe Village Campus Redevelopment in Beeton, Ontario.

LTC - Homes
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	49,353	54,134	45,839	52,609	6,770	14.8	52,684	6,844	14.9
Service Partners	3,486	3,908	3,071	3,568	498	16.2	3,555	485	15.8
User Fees	14,905	17,827	14,603	16,379	1,775	12.2	17,667	3,064	21.0
Miscellaneous Income	150	197	60	96	36	60.2	60	0	0.0
Transfer from Reserve	7,000	137	60	64	4	6.7	76	16	26.1
Total Revenues	**74,894**	**76,202**	**63,633**	**72,717**	**9,084**	**14.3**	**74,042**	**10,409**	**16.4**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	52,612	54,540	59,133	58,325	(808)	(1.4)	65,303	6,170	10.4
Administration	16,734	18,797	1,014	10,774	9,759	962.2	5,968	4,954	488.4
Facilities	2,682	3,500	3,415	3,415	0	0.0	3,875	460	13.5
Cost of Service Delivery	7,970	7,783	5,200	7,000	1,800	34.6	5,375	176	3.4
Transfer to Reserve	4,826	1,223	1,060	1,092	32	3.0	1,060	0	0.0
Total Expenses	**84,825**	**85,844**	**69,822**	**80,605**	**10,784**	**15.4**	**81,581**	**11,759**	**16.8**
Total Operating Balance	**(9,930)**	**(9,641)**	**(6,189)**	**(7,889)**	**(1,700)**	**27.5**	**(7,539)**	**(1,351)**	**21.8**
Capital									
Capital Revenue	11,887	22,746	16,090	16,090	0	0.0	37,301	21,211	
Capital Expenses	12,761	22,981	41,993	41,993	0	0.0	106,440	64,447	
Net Capital	**(875)**	**(235)**	**(25,903)**	**(25,903)**	**0**	**0.0**	**(69,139)**	**(43,236)**	
Net Department	**(10,805)**	**(9,876)**	**(32,092)**	**(33,792)**	**(1,700)**	**5.3**	**(76,679)**	**(44,587)**	

LTC - Homes
2025 Budget vs. 2024 Budget Change

The 2025 LTC - Homes budget includes a net department requirement (total operating and capital) of $76.7M, compared to $32.1M in 2024, an increase of $44.6M.

The City of Barrie portion is $9.3M, an increase of $4.6M from 2024. The City of Orillia portion is $7.0M, an increase of $3.1M from 2024. The total Municipal requirement in 2025 is $93.0M compared to $40.7M in 2024, an increase of $52.3M.

Operating

The LTC - Homes operating budget includes a total operating balance of $7.5M, compared to $6.2M in 2024, an increase of $1.4M.

Subsidies are to increase by $6.8M. The Ministry of Long-Term Care announced continued Nursing Staffing Supplement funding for Resident Direct Care to continue the increase in direct care hours to four hours, per resident, per day by March 2025. This funding increased subsidies by $3.8M. Council approved staffing increases related to this funding in June 2024 and these hours have been included in the budget. The County budget meets the four hours, per resident, per day target.

The Ministry of Long-Term Care also announced a level of care base subsidy increase of 6.6% in 2024. This increase has been built into the budget with an additional 2% assumption for the 2025 announcements. This is an increase is $1.8M.

In addition to the Nursing Staffing Supplement, the Ministry announced funding increase of $47K for Allied Health Professionals, including Social Workers and Infection Protection & Control Leads and Educators. Funding of $646K has not yet been announced as base and is set to expire in March 2025. The 2025 budget assumes continued support of these initiatives through subsidies and staff continue to advocate the Ministry.

The budget assumes the completion of construction and occupancy of 16 new long-term care beds at Georgian Manor for all of 2025. These additional beds replace the beds that were converted to the Behavioural Specialized Unit in 2022.

Funding for minor capital replacements of $317K has been included as that funding continues to be announced. This funding offset existing building projects in Facilities discussed below.

User Fees are to increase by $3.1M. Anticipated reimbursement for high-intensity claims of $1.3M have been added to the 2025 budget. This was added to offset a portion of qualifying staffing to meet the four hours, per resident, per day.

Resident co-pay increased by 2.5% in 2024, and a 2% increase is planned for 2025. This increase in resident co-pay is directly linked to the Ministry subsidy. Optimization of private and semi-private accommodations has been revisited which adds $334K.

Finally, the addition of the Georgian Manor 16 beds increases the resident co-pay revenue for all bed types assuming occupancy in January 2025.

Miscellaneous Income is the same as in 2024.

Transfer from Reserve will increase by $16K. The increase is for Trillium Manor to draw from the Donation Reserve for the purchase of resident room furniture replacement.

Salaries and Benefits are anticipated to increase by $6.2M. Changes in salaries and benefits for existing staffing complement are in line with current collective agreements in the amount of $3.8M.

Staffing was added to the budget based on Direct Resident Care subsidy discussed above and as approved by Council mid-2024. Nursing staff increases to reach four hours of Direct Resident Care per day total $3.8M. Current workforce challenges require the County to use agency staff to fill critical shift vacancies, these costs are assigned to the Administration category below. In 2025, a $3M reduction to salaries has been reallocated to the Administration category for agency costs.

Occupancy of the Georgian Manor expansion requires that the 16 new beds come online with four hours of Direct Resident Care per day. The cost of this staffing is $968K.

The budget includes a request to add Recreational Therapy Assistants to the Program Support Services department. This addition is part of a multi-year rollout to support programming for residents, including group exercise. The 2025 budget impact is $229K.

Continuation of the rollout of the implementation on the Environmental Support Services requires the addition of 0.8 FTE Maintenance Worker for $61K.

Administration costs are expected to increase by $5.0M. This increase is associated with the need to engage agency nursing staff to meet the care of LTC residents. The current provincial workforce is experiencing a significant talent shortage. Agency staff are used to fill critical vacancies to maintain resident care. Costs of these services are at a premium to County salary rates.

Facilities costs are projected to increase by $460K. One-time facilities projects have increased $133K over the project list in 2024. These projects include the replacement lifecycle for smaller equipment and fixtures in LTC. Contract pricing increases account for the remaining increase in this category.

Cost of Service Delivery is planned to increase by $176K. Food expenses for residents increased by $254K, including Georgian Manor increased bed count. The current food per diem from the Ministry of Long-Term Care is $13.07 per day. Program supplies and materials increased by $82K with most departments requesting a 2% increase, these program supplies run the unique programming for residents. Some prices, such as chemicals in the laundry department have increased as much as 15% over 2024. These increases are offset by a reduction in personal protective equipment stockpile turnover of $175K as the County continues to revisit mix and duration of the stockpile.

Transfer to Reserve will not change in 2025.

Capital

The Department's Capital budget is $106.4M. The details for each project are on the Request Form(s) included.

LTC - Homes
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Building Components and Equipment	1,275	0	35	0	127	117	872	125
Simcoe Manor Redevelopment	105,100	0	18,606	0	7,281	5,198	5,000	69,014
Vehicle Replacement	65	0	0	0	2	2	61	0
Total Capital	**106,440**	**0**	**18,641**	**0**	**7,410**	**5,317**	**5,933**	**69,139**

LTC - Homes
Staffing

Expenditure Title: Georgian Manor Expansion - PSW Hours

Strategic Direction: A - Growth Related Service Delivery

Description and scope

In March 2020, Council approved the expansion project at Georgian Manor. The project included the conversion of 16 current long-stay beds to a behavioural specialized unit followed by an expansion of 16 long-stay beds. The occupancy of the 16 long-stay beds is expected to begin in January 2025 and the LTC-Homes operating budget includes operational results to match this assumption.

In December 2020, the Ministry of Long-Term Care issued the A Better Place to Live, A Better Place to Work; Ontario's Long-Term Care Staffing Plan (2021-2025). This Plan directs Long-Term Care Homes to provide four hours of direct care per resident per day by March 2025. With the expansion of the 16 new long-stay beds nursing staff must be increased to maintain this standard. The budget includes 60 hours of Personal Support Worker per day for Georgian Manor in this regard. The County will receive Nursing Staffing Supplement funding along with all other per bed per diems once occupied.

Justification

This staffing of Personal Support Workers is necessary to meet the Ministry of Long-Term Care's requirement of direct care. As the 16 new beds are additions to existing units', supervisory roles do not need to be increased. Resident care could suffer is sufficient staffing is not included in daily complement.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Subsidies			Net County Impact
Georgian Manor Expansion - PSW Hours	11.3	968	968			0

LTC - Homes
Staffing

Expenditure Title: Maintenance Worker

Strategic Direction: A - Growth Related Service Delivery

Description and scope

LTC-Homes staff are requesting the addition of 0.8 FTE Maintenance worker to be shared between Sunset Manor and Trillium Manor. Recent changes in the supervisory model in Maintenance and Facilities within Long-Term Care and Seniors Services have highlighted the increase in the supervisory functions being taken on by the Maintenance and Facilities Supervisors at each site. The introduction of the asset management tools (Citywide) as well as the electronic preventative maintenance program implementation has increasingly pulled the supervisors away from completing their daily maintenance work. They are currently spending 50% of their time completing supervisory duties such as arranging for contractors and capital items. This leads to longer response times to complete repairs for residents. The introduction of this 0.8 FTE will allow the consideration of expansion of service to seven days.

Justification

Maintenance workers currently work Monday to Friday during regular business hours. Emergent issues arise that require immediate attention on weekends as well. A review of after-hours calls indicates that 25% of calls received on weekends requires someone to attend the facility to complete repairs.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Maintenance Worker	0.8	61	13			(48)

LTC - Homes
Staffing

Expenditure Title: Recreation Therapy Assistant

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Requesting a Recreation Therapy Assistant position in the Program and Support Services department as the third-year implementation of a departmental realignment. The intent is the introduction of 3.5 FTE across the four Long-Term Care Homes. The realignment was undertaken with year one being 2023, and year two being 2024, because of issues brought forward during the pandemic regarding the importance of engaging residents in meaningful activity to combat loneliness, depression and improve quality of life. In addition, with increased costs of physiotherapy services based on a recent procurement process, there is a need for the Recreation Therapy Assistants to assist with exercise programming to optimize the resident physical functioning. The realignment and added staff will allow the Homes to better address the social, psychological, and emotional needs of the residents while giving the Homes the ability for increased engagement in community programs, expansion of the volunteer program and improve overall operations within the facilities.

Justification

It was brought to the forefront during the pandemic that regular engagement in activities contributes to the overall health and quality of life of the residents. Our current structure does not allow for the level of engagement that is beneficial. The restructuring of the department is essential in maintaining the core principles of Infection Prevention and Control while addressing individual resident needs.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Subsidies			Net County Impact
Recreation Therapy Assistant	3.5	229	229			0

LTC - Homes
Tangible Capital Asset (TCA)

Expenditure Title: Building Components and Equipment

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Staff have reviewed and prioritized building components, equipment repair and replacement related expenses using the building condition assessment and departmental equipment requirements. The building components and equipment identified for replacement are at the end of their useful life and have been identified in the Asset Management Plan. Continued investment in infrastructure and equipment is required to maintain the County's Long-Term Care Homes. In the following supplemental location data, certain asset management projects have been identified that do not pass the County's Tangible Capital Asset policy and are deemed as operating items. These projects have been included as reference. If a reprioritization of projects needs to occur to support resident's safety, the total expenditures in the supplement information may occur with the approval of the General Manager. Funding of these projects will include cost sharing with the Cities of Barrie and Orillia. Other costs will be funded in whole or partially through donations, Ministry of Long-Term Care subsidy, reserves or levy.

Justification

If the aging equipment and structures are not maintained to the required standards, resident and staff safety may be compromised.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,150	0	1,150	0	0	0	0	0
Capital Expense	1,275	0	1,275	0	0	0	0	0
Net Capital	(125)	0	(125)	0	0	0	0	0

LTC - Homes
Net Capital by Location

Category ($000's)	2025 Budget	Georgian Manor	Simcoe Manor	Sunset Manor	Trillium Manor
Facilities	586	150	93	247	96
Operating Expense	**586**	**150**	**93**	**247**	**96**
Subsidies	478	117	88	198	75
Service Partners	108	33	5	49	21
Operating Revenue	**586**	**150**	**93**	**247**	**96**
Capital Revenue	**1,215**	**471**	**73**	**561**	**110**
Capital Expense	**1,340**	**596**	**73**	**561**	**110**
Net Capital	**(125)**	**(125)**	**-**	**-**	**-**

LTC - Homes
Tangible Capital Asset (TCA)

Expenditure Title: Simcoe Manor Redevelopment

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The redevelopment of Simcoe Manor in Beeton, Ontario into Simcoe Village, a seniors campus continuum, continues through the final design stage and sitework activities. Cash flow projections have been reviewed and $140M of the approved budget is required in 2025 to ensure sufficient funds are available. Each year the costs are reviewed against current market conditions and are updated accordingly. As outlined in the report to Council CCW 2024-127, dated May 14, 2024, staff have completed the earthworks and are finalizing the Phase 1 tender process. Planned phased occupancy is anticipated for late 2026 with full completion in 2027. Within the most recent cost estimate completed in June 2023, inflation has been confirmed at over 30%, which was at the high end of the project range. In this budget, the total project cost remains at $353M.

Justification

The funds are required to ensure the full project budget is approved by Council allowing the award of contracts which have begun. Any contingency funds that are not required will be reported back to Council for direction.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	166,538	34,785	36,086	36,507	59,160	0	0	0
Capital Expense	353,447	103,054	105,100	110,000	35,294	0	0	0
Net Capital	(186,909)	(68,268)	(69,014)	(73,493)	23,867	0	0	0

LTC - Homes
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle's life cycles. Replacement of one maintenance tractor is requested based on the County's Asset Management Plan. This tractor is classified as "medium risk", classifying it as "consider for replacement". Due to the equipment age and overall condition, this equipment is projected to have dramatically increased repair and maintenance costs. The level of reliability will decrease the longer this vehicle is retained in service which will have an adverse effect on the provision of services. This multi-use tractor is used for all grounds maintenance including snow removal, lawn maintenance and landscaping.

Justification

If the equipment is not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. This equipment will be disposed of at public auction. The replacement tractor will have improved fuel consumption and emissions standards, lowering the County's carbon footprint.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	65	0	65	0	0	0	0	0
Capital Expense	65	0	65	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
14-059	2012	n/a	$19,500	8

Seniors Services

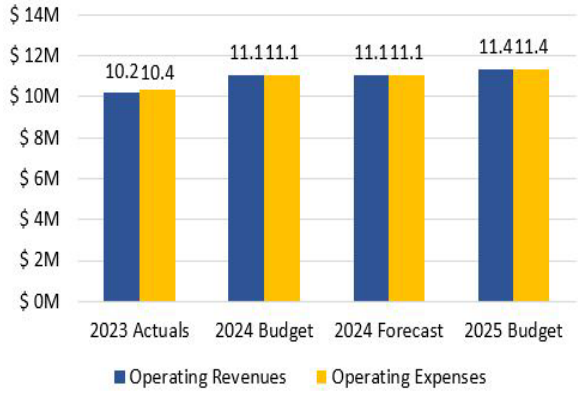
Seniors Services

Overview

Provide effective, high quality, safe and efficient long-term care services in a home-like setting for the clients and families that we serve.

Core Activities

Provide residents with various age-in-place seniors housing and programs.



2025 Highlights

- Finalization of the Age Friendly Survey refresh and continued awareness of initiatives.
- Redesign of the Georgian Village parking lot, post construction of Georgian Manor beds.
- Expansion of the Rendezvous Bistro restaurant services and programming for residents.
- Advocacy of required supports and services from Ministry of Health and/or Ontario Health.

Seniors Services
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	4,115	4,294	4,594	4,594	0	0.0	4,634	40	0.9
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	4,690	4,955	5,355	5,355	0	0.0	5,779	424	7.9
Miscellaneous Income	218	397	273	273	0	0.0	345	72	26.3
Transfer from Reserve	506	543	865	865	0	0.0	613	(252)	(29.1)
Total Revenues	**9,529**	**10,190**	**11,088**	**11,088**	**0**	**0.0**	**11,372**	**284**	**2.6**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	6,062	5,991	6,607	6,607	0	0.0	6,824	217	3.3
Administration	316	520	239	239	0	0.0	223	(16)	(6.7)
Facilities	1,566	1,640	1,973	1,973	0	0.0	1,973	0	0.0
Cost of Service Delivery	1,362	1,279	1,377	1,377	0	0.0	1,413	37	2.7
Transfer to Reserve	732	944	893	893	0	0.0	938	45	5.1
Total Expenses	**10,038**	**10,373**	**11,088**	**11,088**	**0**	**0.0**	**11,372**	**284**	**2.6**
Total Operating Balance	**(509)**	**(183)**	**0**	**0**	**0**	**0.0**	**0**	**0**	**(142.7)**
Capital									
Capital Revenue	396	159	943	943	0	0.0	229	(714)	
Capital Expenses	427	233	943	943	0	0.0	229	(714)	
Net Capital	**(30)**	**(74)**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(539)**	**(257)**	**0**	**0**	**0**	**0.0**	**0**	**0**	

Seniors Services
2025 Budget vs. 2024 Budget Change

The 2025 Seniors Services budget includes a net department requirement (total operating and capital) of 0, which is equal to the 2024 budget.

Operating

The Seniors Services operating budget includes a total operating balance of 0, which is equal to the 2024 budget.

Subsidies are to increase by $40K.

User Fees are to increase by $424K. Rental income has increase by $274K according to the Provincial residential rental guidelines and onboarding of the Physician Offices in the Village Centre. Service package fees and fees for services have increased $146K based on current trending and escalation of the cost of the service provided.

Miscellaneous Income is to increase by $72K. Expansion of revenue generating services and menu pricing at the Rendezvous Bistro Restaurant have increased total expected sales.

Transfer from Reserve will decrease by $252K. Reserve transfers offset one-time projects across Seniors Services locations and facilities and can fluctuate each year depending on priorities.

Salaries and Benefits are anticipated to increase by $217K. Housekeeping staff has been added to the budget for cleaning of the Physician Offices based on mid-year Council approval for $6K. There are no other staffing requests for 2025. The budget increase is primarily related to changes in compensation related to current collective agreements and County of Simcoe policies.

Administration costs are expected to decrease by $16K. Costs related to the 2024 Age Friendly Survey Refresh were removed for 2025. This reduction is offset by lower cost recovery for community care provision.

Facilities costs will not change in 2025. Contract pricing increases on routine building and grounds maintenance is offset by reduced one-time facilities replacement projects.

Cost of Service Delivery is planned to increase by $37K. Food costs are in this category and are anticipated to increase by $25K or 5.7%. Program supplies for housekeeping, linens and recreational increase $17K, however there are further decreases for personal protective equipment based on infection prevention and control best practices of $10K.

Transfer to Reserve will increase by $45K. Seniors Services housing models generate an operating surplus which is transferred to the corresponding reserves to fund future capital expenditures related to building and equipment replacement and improvements. The transfers also include amounts contributed by residents to the reserve funds that are for similar future capital needs.

Capital

The Department's Capital budget is $229K. The details for each project are on the Request Form(s) included.

Seniors Services
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Building Components and Equipment	229	0	0	0	0	0	229	0
Total Capital	**229**	**0**	**0**	**0**	**0**	**0**	**229**	**0**

Seniors Services
Tangible Capital Asset (TCA)

Expenditure Title: Building Components and Equipment

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Staff have reviewed and prioritized equipment and building components repair and replacement expenses utilizing the building condition assessment and departmental equipment requirements. The building components and equipment identified for replacement are at the end of their useful life and have been identified in the Asset Management Plan. Continued investment in infrastructure and equipment is required to maintain the County's Seniors Services facilities. In the following supplemental location data, certain asset management projects have been identified that do not pass the County's Tangible Capital Asset policy and are deemed to be operating items. To the extent a reprioritization of projects occurs for resident safety, the total expenditures may be reassigned with the approval of the General Manager. These projects will be fully funded by reserves.

Justification

If aging equipment and structures are not maintained to required standards, resident and staff safety may be compromised.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	229	0	229	0	0	0	0	0
Capital Expense	229	0	229	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Seniors Services
Net Capital by Location

Category ($000's)	2025 Budget	Georgian Village	Simcoe Village	Sunset Village
Facilities	197	163	24	10
Operating Expense	**197**	**163**	**24**	**10**
Transfer from Reserve	197	163	24	10
Operating Revenue	**197**	**163**	**24**	**10**
Capital Revenue	**229**	**229**	**-**	**-**
Capital Expense	**229**	**229**	**-**	**-**
Net Capital	**-**	**-**	**-**	**-**

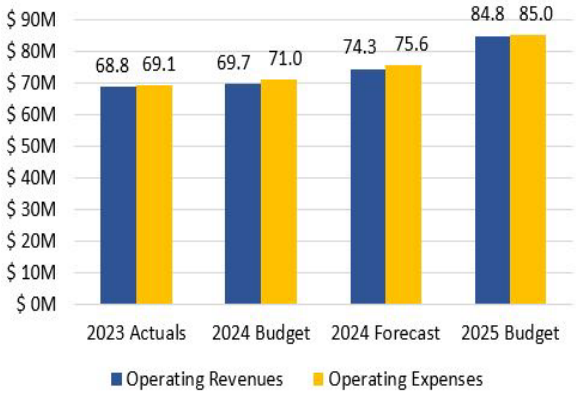
Social and Community Services

Ontario Works

Ontario Works

Overview

Ontario Works is a program intended to temporarily assist both individuals and families with basic financial assistance while also providing life stability supports.



Core Activities

This department manages the Ontario Works Program, which provides financial and discretionary benefits. It also provides services to non-social assistance recipients within defined program guidelines. Furthermore, the Ontario Works Department oversees the Emergency Social Services Program.

2025 Highlights

- Continue to develop and implement a renewed social assistance operating and service delivery model with a greater focus on life stabilization supports for recipients.
- Continued engagement with the Ministry of Children, Community and Social Services (MCCSS), along with catchment area's Service System Manager, Serco Canada, related to the full transition into the new integrated employment services delivery model.
- Ongoing enhancements to various modernization initiatives which focus on increasing accessibility to programs and supports, along with streamlining processes and creating efficiencies for staff.
- Engaging with divisional and community stakeholders around integration and co-location opportunities to provide a more holistic approach to supporting vulnerable populations across Simcoe County.
- Setting local policies and developing operational and strategic plans, in coordination with community service agencies, to meet the needs of our communities, now and into the future.

Ontario Works
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	55,442	62,157	61,803	66,385	4,583	7.4	77,321	15,518	25.1
Service Partners	3,662	4,988	6,129	5,997	(132)	(2.2)	5,209	(920)	(15.0)
User Fees	1,173	1,394	1,752	1,929	177	10.1	2,319	567	32.3
Miscellaneous Income	0	0	0	0	0	0.0	0	0	0.0
Transfer from Reserve	0	249	0	29	29	100.0	0	0	0.0
Total Revenues	**60,277**	**68,788**	**69,684**	**74,341**	**4,657**	**6.7**	**84,848**	**15,165**	**21.8**
Operating Expenses									
Client Benefit	46,203	53,593	56,051	60,670	4,619	8.2	68,658	12,607	22.5
Salaries and Benefits	11,778	11,856	13,112	12,927	(184)	(1.4)	13,265	153	1.2
Administration	1,688	2,238	1,532	1,716	184	12.0	2,776	1,244	81.2
Facilities	195	1,307	170	170	0	0.0	172	1	0.8
Cost of Service Delivery	116	114	152	97	(55)	(36.3)	98	(54)	(35.3)
Transfer to Reserve	0	29	0	0	0	0.0	0	0	0.0
Total Expenses	**59,979**	**69,137**	**71,017**	**75,581**	**4,564**	**6.4**	**84,969**	**13,952**	**19.6**
Total Operating Balance	**298**	**(349)**	**(1,333)**	**(1,240)**	**94**	**(7.0)**	**(121)**	**1,213**	**(91.0)**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**298**	**(349)**	**(1,333)**	**(1,240)**	**94**	**(7.0)**	**(121)**	**1,213**	

Ontario Works
2025 Budget vs. 2024 Budget Change

The 2025 Ontario Works budget includes a net department requirement (total operating and capital) of $121K, compared to $1.3M in 2024, a decrease of $1.2M.

The City of Barrie portion is $4.1M, a decrease of $652K from 2024. The City of Orillia portion is $1.1M, a decrease of $268K from 2024. The total Municipal requirement in 2025 is $5.3M compared to $7.5M in 2024, a decrease of $2.1M. Caseload shifts result in a 0.08% increase to the County, a 0.51% increase to the City of Barrie, and a 0.59% decrease to the City of Orillia.

Operating

The Ontario Works operating budget includes a total operating balance of $121K, compared to $1.3M in 2024, a decrease of $1.2M.

Subsidies are to increase by $15.5M. This is the result of a 24% caseload budget increase from 5,702 in 2024 to 7,050 in 2025, resulting in a $12.3M increase to subsidies. The Ontario Works caseload is trending higher with June 2024 at 6,407. Ontario Works benefits are 100% provincially funded. Ontario Works administration funding is increasing $2.9M in 2025, which is up from the 2018 level of funding we were held at. In addition, there is $375K budgeted for the agency partners' share of furniture & equipment in the new Barrie Social & Community Services satellite office.

User Fees are to increase by $567K. The expected caseload increase in 2025 is resulting in a $395K increase in user fees which is part of the overall subsidy claim calculation, therefore, it does not impact the total operating balance of the department. In addition, there is $172K in Ontario Disability Support Program (ODSP) rental revenue budgeted for the shared Orillia Social & Community Services satellite office.

Transfer from Reserve will be the same as in 2024.

The Client Benefit payments will increase by $12.6M. This is a result of increasing the Ontario Works caseload to 7,050 from the 2024 budgeted caseload of 5,702. Ontario Works benefits are 100% provincially funded.

Salaries and Benefits are anticipated to increase by $153K. There is a reduction of one FTE in the 2025 budget, as well as a reduction of two FTE in year 2024. The three FTE reduction decreases the salaries & benefits by $300K. The 2025 budget includes a salary and benefit increase of $453K (3.5%) due to adjustments related to the collective agreement, as well as standard salary & benefit increases.

Administration costs are expected to increase by $1.2M. There is an increase of $91K in space rental due to the Orillia Social & Community Services satellite office being budgeted for a full year in 2025. This space is shared with Ontario Disability Support Program (ODSP) and has rental revenue to offset the increase. As well, the office equipment budgeted in 2025 for the Barrie Social & Community Services satellite office is $1.1M, to be shared with ODSP.

Facilities costs are projected to increase by $1K.

Cost of Service Delivery is planned to decrease by $54K. This is a result of the costs associated with the electronic data management system being lower than originally predicted.

Capital

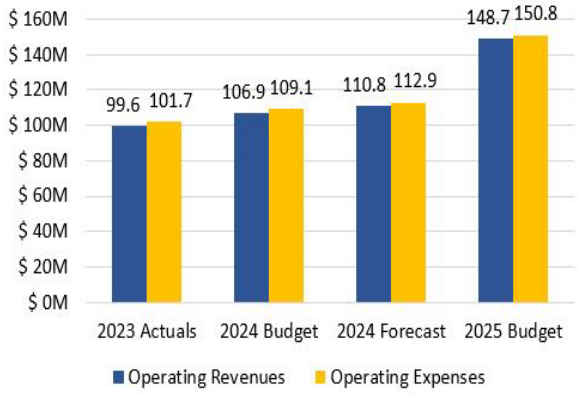
There are no Capital Projects in 2025 for this Department.

Children Services

Children Services

Overview

In its role of Consolidated Municipal Service Manager, the County of Simcoe is responsible for planning, managing, and funding the local system of Early Learning and Child Care. This system comprises over 210 licensed Child Care programs, three special needs resourcing agencies, and 36 EarlyON Child and Family Centre locations. The Child Care sector is transitioning to the Canada-Wide Early Learning & Child Care program between 2022 - 2026.



Core Activities

The Children Services Department provides funding for a wide range of programs and support within the Child Care and Early Years sector. County staff directly administer the licensed Child Care fee subsidy program to support low to middle income families with the cost of child care. The Supporting Relationships for Learning (SRL) program aims to build the capacity of the child care and early years sector, and the Canada-Wide Early Learning & Child Care (CWELCC) program is reducing the overall cost of child care for all families.

2025 Highlights

- Implementation of the Canada-Wide Early Learning and Child Care Agreement remains a key focus in 2025, including the implementation of a new cost-based funding formula and targeted system growth of 698 new licensed Child Care spaces.
- Licensed Child Care stabilization with an emphasis on recruitment and retention of qualified child care professionals, as well as supporting increased access and inclusion in the early years sector.
- Utilization of a real-time, data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community continues.
- Maximize the impact of strategic partnerships through participation in the Child, Youth, Family Services Coalition of Simcoe County and the Best Start network.

Children Services
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	64,049	97,315	103,919	108,157	4,239	4.1	145,371	41,453	39.9
Service Partners	2,413	2,293	2,348	2,348	0	0.0	2,348	0	0.0
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	0	0	0	0	0	0.0	0	0	0.0
Transfer from Reserve	0	0	671	307	(363)	(54.2)	958	288	42.9
Total Revenues	**66,461**	**99,608**	**106,937**	**110,812**	**3,875**	**3.6**	**148,678**	**41,740**	**39.0**
Operating Expenses									
Client Benefit	62,976	94,887	104,462	108,116	3,654	3.5	145,770	41,308	39.5
Salaries and Benefits	3,215	3,645	4,104	4,127	23	0.6	4,411	307	7.5
Administration	107	123	506	550	44	8.6	632	126	24.9
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	0	1	0	0	0	0.0	0	0	0.0
Transfer to Reserve	2,299	3,088	0	154	154	100.0	0	0	0.0
Total Expenses	**68,596**	**101,744**	**109,072**	**112,948**	**3,875**	**3.6**	**150,813**	**41,740**	**38.3**
Total Operating Balance	**(2,135)**	**(2,135)**	**(2,135)**	**(2,135)**	**0**	**0.0**	**(2,135)**	**0**	**0.0**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(2,135)**	**(2,135)**	**(2,135)**	**(2,135)**	**0**	**0.0**	**(2,135)**	**0**	

Children Services
2025 Budget vs. 2024 Budget Change

The 2025 Children Services budget includes a net department requirement (total operating and capital) of $2.1M.

The City of Barrie portion is $1.9M and the City of Orillia portion is $399K. The total Municipal requirement in 2025 is $4.5M which has not changed from 2024.

Operating

The Children Services operating budget includes a total operating balance of $2.1M, which has not changed from 2024.

Subsidies are to increase by $41.5M. The 2025 funding allocations include a $61.9M increase in the Canada Wide Early Learning and Child Care program. Offsetting this increase is a decrease in Child Care Local Priorities of $17.8M and the Federal Early Learning Child Care of $2.7M. Offsetting these decreases is a slight increase in administration funding.

Transfer from Reserve will increase by $288K. With prior council approval, municipal savings, from transitional grants received from 2021-2023 to assist with the new required cost sharing of 50/50 provincial/municipal administration funding, were transferred to the Social Services reserve to offset future year budget pressures. In 2025, $958K is being transferred from the reserve for this purpose.

The Client Benefit payments will increase by $41.3M. The 2025 funding allocations include a $61.9M increase in the Canada Wide Early Learning and Child Care program. Offsetting this increase is a decrease in Child Care Local Priorities of $18.2M and the Federal Early Learning Child Care of $2.4M.

Salaries and Benefits are anticipated to increase by $307K. There was an in-year report in 2024 (CCW 2024-069) to reallocate one existing FTE to Children Services from the Ontario Works department. This FTE accounts for $75K of the increase over the 2024 budget. As well, there was a Program Supervisor FTE in 2024 that replaced a Child Care Representative FTE. This does not increase the FTE count in the department, but results in an increase of $60K over the 2024 budget. Aside from these FTE changes within the department, salaries and benefits are increasing $172K (4.2%) to account for collective agreement changes, as well as standard salary and benefit changes.

Administration costs are expected to increase by $126K. This is the result of a one time increase for the office equipment for the Barrie Social & Community Services satellite office.

Capital

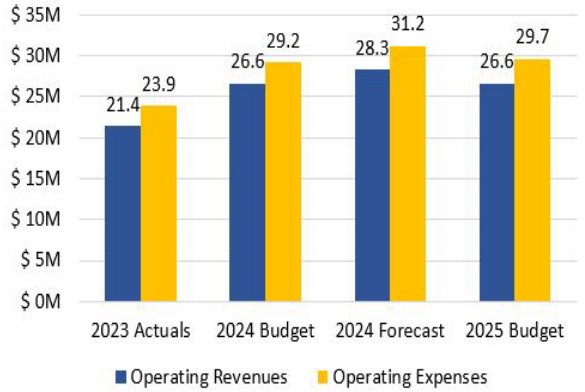
There are no Capital Projects in 2025 for this Department.

Community Services

Community Services

Overview

Provide leadership and administer municipal, provincial, and federal funding to the system of homelessness supports and services. Guide and support poverty reduction initiatives and lead the Local Immigration Partnership Strategy.



Core Activities

Community planning, partnerships and contract management with service providers who deliver homelessness prevention and related supports and services (emergency shelter services, supportive housing, housing first case management, housing assistance services, street outreach, eviction prevention, meal programs). Poverty reduction initiatives and local immigrant/newcomer planning activities.

2025 Highlights

- Furthering the work of the County's 10-Point Homelessness Prevention Strategy remains a key priority for 2025.
- Increasing supportive housing units/spaces and diversifying options to achieve improved housing outcomes and reducing reliance on emergency homeless shelters is a major focus.
- Establish a Quality Assurance and System Resourcing Framework that will focus on continuous improvement and best practices within the system of homelessness prevention services and supports.
- Continue to integrate housing and homelessness service system management will maximize flexibility and responsiveness of funding streams to realize housing outcomes.
- Mobilize change in street outreach models aims to address street involved homelessness and encampment response.
- Utilize a real-time data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community.

Community Services
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	21,992	20,190	25,216	26,523	1,307	5.2	24,987	(228)	(0.9)
Service Partners	1,202	1,140	1,171	1,373	202	17.2	1,397	226	19.2
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	100	102	233	287	54	23.0	233	0	0.0
Transfer from Reserve	15	0	0	123	123	100.0	0	0	0.0
Total Revenues	**23,309**	**21,432**	**26,620**	**28,306**	**1,686**	**6.3**	**26,618**	**(3)**	**0.0**
Operating Expenses									
Client Benefit	23,512	21,294	26,247	27,732	1,484	5.7	25,872	(375)	(1.4)
Salaries and Benefits	1,505	1,867	2,520	2,926	406	16.1	3,310	790	31.3
Administration	184	216	127	222	95	74.4	182	55	43.0
Facilities	7	3	0	26	26	100.0	0	0	0.0
Cost of Service Delivery	0	0	0	0	0	0.0	0	0	0.0
Transfer to Reserve	407	543	291	291	0	0.0	291	0	0.0
Total Expenses	**25,616**	**23,924**	**29,186**	**31,197**	**2,011**	**6.9**	**29,656**	**469**	**1.6**
Total Operating Balance	**(2,306)**	**(2,492)**	**(2,566)**	**(2,891)**	**(325)**	**12.7**	**(3,038)**	**(472)**	**18.4**
Capital									
Capital Revenue	3,398	925	0	2,301	2,301	(100.0)	0	0	
Capital Expenses	3,398	925	0	2,301	2,301	100.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(2,306)**	**(2,492)**	**(2,566)**	**(2,891)**	**(325)**	**12.7**	**(3,038)**	**(472)**	

Community Services
2025 Budget vs. 2024 Budget Change

The 2025 Community Services budget includes a net department requirement (total operating and capital) of $3.0M, compared to $2.6M in 2024, an increase of $472K.

The City of Barrie portion is $1.2M, an increase of $180K from 2024. The City of Orillia portion is $244K, an increase of $46K from 2024. The total Municipal requirement in 2025 is $4.4M compared to $3.7M in 2024, an increase of $697K.

Operating

The Community Services operating budget includes a total operating balance of $3.0M, compared to $2.6M in 2024, an increase of $472K.

Subsidies are to decrease by $228K. This is the result of the overall decrease to the year over year allocation of the Reaching Home Program.

Miscellaneous Income is the same as in 2024. This is a transfer of funds from poverty reduction to fund a portion of the Local Immigration Partnership program expenses.

The Client Benefit payments will decrease by $375K. This is representative of the overall decrease to the year over year allocation of the Reaching Home Program. As well, Poverty Reduction has been reduced to fund the Research Analyst and Program Coordinator FTE requests within the 2025 budget.

Salaries and Benefits are anticipated to increase by $790K. There were two reports in 2024 (CCW 2024-069 & CCW 2024-163) to reallocate three existing FTEs to Community Services from other departments within Social & Community Services. As well, there was a reduction of 0.7 FTE in 2024 for the removal of the Temporary Director, Business Intelligence and System Planning that was approved within the 2024 budget. These FTE's account for $356K of the increase over the 2024 budget. As well, there is a total increase of three FTE requests, consisting of one Clerical to be transferred from the Ontario Works department, one Research Analyst funded mostly by Poverty Reduction, and one Program Coordinator funded by Poverty Reduction. These additional FTEs result in an increase of $280K over the 2024 budget. Aside from these new positions within the department, salaries and benefits are increasing $154K (6.1%) to account for collective agreement changes, as well as standard salary and benefit changes.

Administration costs are expected to increase by $55K. This increase is the result of $17K in administration expenses required for the Business Intelligence and System Planning team that was created in 2024. As well, $38K for insurance was added in the 2025 budget for the new modulars within Supportive Housing.

Transfer to Reserve will not change in 2025.

Capital

There are no Capital Projects in 2025 for this Department.

Community Services
Staffing

Expenditure Title: Clerical Support Worker

Strategic Direction: A - Growth Related Service Delivery

Description and scope

In the fall of 2023, the Community Services Department was realigned and divided into two units, Community Services (Homelessness) and Business Intelligence and System Planning. Accompanying this realignment was an expansion of staff positions responsible for divisional research/data, policy and strategic partnerships. The Community Services Department increased from a team of 15, including one full-time clerical support worker, to a team of 21 under the realigned and enhanced model. The clerical support worker provides direct support to departmental staff by taking meeting minutes, responding to community and service provider inquiries, preparing correspondence, monitoring the departmental email inbox and distributing communication as required. This position will also maintain electronic files, manage the departmental SharePoint site including filing and archiving functions in accordance with the County's record retention requirements, and updating the department's web page.

Justification

The realignment of the Community Services Department into two units and the expansion of the work of the department to include a dedicated research/data and policy function has created increased workload. Functions have doubled, specific to supporting team meetings, preparing minutes and responding to requests for support from Supervisors and Managers. An additional FTE is required to effectively maintain support to the two units. A transfer of one FTE from the Ontario Works Department to the Community Services Department will achieve this objective. The position is already accounted for within the overall divisional budget and will not result in an increase to budget. The transfer can be achieved without adverse impact to Ontario Works operations.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Clerical Support Worker	1.0	78	24			(54)

Community Services
Staffing

Expenditure Title: Program Coordinator

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Business Intelligence and System Planning department is the County's response to increasing pressure on the investments and reporting required by all levels of government. Coordinating efforts on policy analysis, development and implementation have become increasingly complex as the levels of accountability have increased. Managing and coordinating projects and program improvements to streamline outcomes is work that increasingly needs dedicated team support. This staff position will also support the increasing policy development of the Simcoe County Housing Corporation, the Local Immigration Partnership and Children Services. Not implementing this position will mean extending timelines and project accountabilities as well as missed opportunities for grants and future investment coordination.

Justification

Increasingly coordinated efforts are required for complex policy analysis to reduce redundancy and improve the delivery of work for the Social and Community Services Division. Increasingly this means coordinating, validating and reporting on inter and intra-divisional work on policy and program improvements. Inter-departmental and cross divisional needs include coordinating efforts such as Community Safety and Well-Being; Economic Development partnerships; external partnerships with delivery agents such as the United Way, 211, partnerships with the separated cities and lower-tier municipalities for program delivery. Enhancing this will reduce delivery redundancy, allow for monitoring, tracking and KPI development resulting in long-term corporate efficiency.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Miscellaneous Income			Net County Impact
Program Coordinator	1.0	114	114			0

Community Services
Staffing

Expenditure Title: Research Analyst
Strategic Direction: A - Growth Related Service Delivery

Description and scope

In its Consolidated Municipal Service Manager (CMSM) role, the County of Simcoe is legislated to plan, lead, and manage the local system of homelessness prevention services and supports, including the administration of related funding to multiple service providers across the region. The County uses a By-Name List (BNL) and the federally mandated Homeless Individuals and Families Information System (HIFIS) to manage and coordinate services for people experiencing homelessness. As the Consolidated Municipal Service Manager, the County of Simcoe is legislated to plan, manage, and fund the local Licensed Child Care and Early Years System in accordance with provincial guidelines and local policy. Managing these systems requires the use of the Canada-Wide Early Learning & Child Care System. Planning, coordinating and managing these systems requires a data informed approach. The Business Intelligence and System Planning Department is the County's response to increasing pressure on the investments and reporting required by all levels of government. This requires substantial staff investment of time to train, manage, and rationalize the diverse data needed for decision-making and reporting. This staff position will also support the increasing data needs of the Simcoe County Housing Corporation, the Local Immigration Partnership and the data support needs of the modernization of Ontario Works.

Justification

Increasing needs of the County for increasingly complex system analysis requires higher levels of intense and thorough research analysis. The benefits are better decision-making, timelier delivery of analysis and the following initiatives: Inclusion of HIFIS as an expansion for poverty reduction; increased data sharing through the county; inter-departmental and cross divisional needs such as Community Safety and Well-Being; Economic Development partnerships; external partnerships with delivery agents such as the United Way, 211; partnerships with the separated Cities and lower-tier municipalities for program delivery. Enhancing this will reduce delivery redundancy, allow for monitoring, tracking and KPI development resulting in long-term corporate efficiency.

Staffing Change Requests

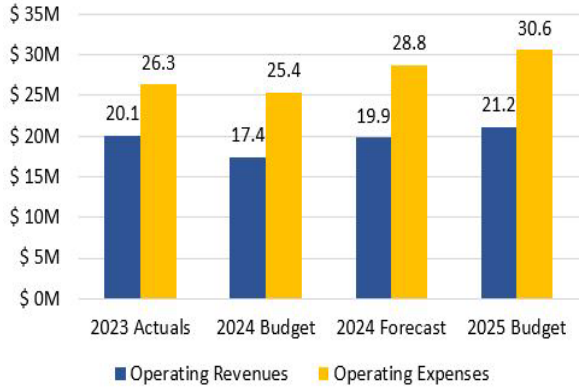
Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Miscellaneous Income	Service Partners		Net County Impact
Research Analyst	1.0	88	67	6		(15)

Simcoe County Housing Corporation

Simcoe County Housing Corporation

Overview

The County of Simcoe has responsibility as legislated Municipal Service Manager for the social housing system across the County of Simcoe and is responsible for administration and planning of that system. Additionally, the County owns and operates the Simcoe County Housing Corporation and is responsible for the direct delivery of community housing through the Simcoe County Housing Corporation.



Core Activities

The Simcoe County Housing Corporation (SCHC) executes housing operations, including lease up, asset management, energy management, property management, and tenant management, for the direct delivery of community housing. SCHC also completes the property and asset management of supportive housing assets owned by the County of Simcoe. In addition, staff plan and direct future growth of the housing portfolio and community partnerships to aid service delivery.

2025 Highlights

- Under the Simcoe County Housing Corporation Master plan:
  - Construction of the Barrie Affordable Housing Development
  - Collingwood Modular Affordable Housing development
  - Pre-construction/design for Midland Affordable Housing re-development.
  - Engage in partnerships with not for profits and third-party developers for the joint development of affordable housing.
  - Utilize a real-time data and asset management strategies for the repairs to existing stock.

Simcoe County Housing Corporation
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	2,314	2,080	1,774	1,774	0	0.0	1,492	(282)	(15.9)
Service Partners	2,689	3,339	3,113	3,625	512	16.4	3,691	578	18.6
User Fees	9,759	10,430	11,714	12,270	556	4.7	13,975	2,261	19.3
Miscellaneous Income	1,352	3,290	55	1,141	1,086	-	55	1	1.3
Transfer from Reserve	1,404	986	752	1,047	295	39.2	1,976	1,223	162.6
Total Revenues	**17,518**	**20,125**	**17,408**	**19,857**	**2,449**	**14.1**	**21,189**	**3,781**	**21.7**
Operating Expenses									
Client Benefit	1,178	1,255	1,299	1,276	(22)	(1.7)	1,341	42	3.3
Salaries and Benefits	4,390	5,176	5,972	6,028	55	0.9	6,382	409	6.9
Administration	979	1,648	1,478	1,473	(5)	(0.3)	1,668	191	12.9
Facilities	10,599	11,539	11,275	13,543	2,268	20.1	14,092	2,817	25.0
Cost of Service Delivery	2,018	1,595	2,647	2,527	(120)	(4.5)	3,823	1,176	44.4
Transfer to Reserve	3,203	5,121	2,728	3,949	1,221	44.7	3,313	585	21.5
Total Expenses	**22,367**	**26,334**	**25,399**	**28,796**	**3,396**	**13.4**	**30,620**	**5,220**	**20.6**
Total Operating Balance	**(4,848)**	**(6,209)**	**(7,991)**	**(8,938)**	**(947)**	**11.9**	**(9,431)**	**(1,440)**	**18.0**
Capital									
Capital Revenue	26,958	45,793	28,379	72,861	44,482	156.7	28,633	254	
Capital Expenses	28,045	45,782	45,153	89,659	44,505	98.6	61,197	16,044	
Net Capital	**(1,087)**	**11**	**(16,774)**	**(16,797)**	**(23)**	**0.1**	**(32,564)**	**(15,790)**	
Net Department	**(5,935)**	**(6,199)**	**(24,765)**	**(25,736)**	**(970)**	**3.9**	**(41,994)**	**(17,229)**	

Simcoe County Housing Corporation
2025 Budget vs. 2024 Budget Change

The 2025 Simcoe County Housing Corporation budget includes a net department requirement (total operating and capital) of $42.0M, compared to $24.8M in 2024, an increase of $17.2M.

The City of Barrie portion is $16.6M, an increase of $6.2M from 2024. The City of Orillia portion is $3.6M, an increase of $1.4M from 2024. The total Municipal requirement in 2025 is $62.2M compared to $37.3M in 2024, an increase of $24.9M.

Operating

The Simcoe County Housing Corporation operating budget includes a total operating balance of $9.4M, compared to $8.0M in 2024, an increase of $1.4M.

Subsidies are to decrease by $282K. This is due to a reduction in Service Manager Federal Funding for Social Housing as debentures in the Simcoe County Housing Corporation properties expire.

User Fees are to increase by $2.3M. This is due to increased rental and commercial revenues relating to the Orillia and Bradford West Gwillimbury affordable housing developments being fully operational in 2025.

Miscellaneous Income is to increase by $1K.

Transfer from Reserve will increase by $1.2M. This transfer from reserve is to fund annual facility projects that have been prioritized.

The Client Benefit payments will increase by $42K.

Salaries and Benefits are anticipated to increase by $409K. There is an addition of three FTE's, consisting of one Building Superintendent, one Tenant Navigator, and one Supervisor, Maintenance & Facilities. These three FTE's account for $342K of this increase. Aside from these new positions within the department, the increase in salaries and benefits is $68K (1.1%) because of adjustments related to collective agreement changes, as well as standard salary and benefit increases.

Administration costs are expected to increase by $191K. This is the result of an increase in the projected insurance and mileage costs for the Simcoe County Housing Corporation.

Facilities costs are projected to increase by $2.8M. With the standard increases within the existing housing stock, as well as the addition of both the Orillia & Bradford West

Gwillimbury affordable housing developments operating throughout 2025, maintenance costs are increasing $2.3M. The County's portion of this is being funded by the Social Housing Reserve. Utilities are increasing $291K and property taxes are increasing $196K.

Cost of Service Delivery is planned to increase by $1.2M. There is an additional $630K in debt payments included in the 2025 budget for the Orillia affordable housing development and $779K for the Bradford West Gwillimbury affordable housing development. Offsetting this increase is a reduction of $160K in debenture costs associated with maturing debentures on legacy Simcoe County Housing Corporation properties, along with a decrease in security costs of $74K.

Transfer to Reserve will increase by $585K. This is a result of an increase for future facility maintenance requirements, per the County's Asset Management Plan, including the new required transfers for the Orillia and Bradford West Gwillimbury affordable housing developments.

Capital

The Department's Capital budget is $61.2M. The details for each project are on the Request Form(s) included.

Simcoe County Housing Corporation
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Affordable Housing (Barrie)	44,840	0	0	2,000	9,686	2,097	4,150	26,907
Affordable Housing (Collingwood)	9,250	0	0	0	2,316	501	925	5,508
Affordable Housing (Midland)	250	0	0	0	63	14	25	149
7th Lane (Wasaga Beach)	105	0	0	0	26	6	73	0
Albert Street (Collingwood)	26	0	0	0	6	1	18	0
Blake Street BldgA (Barrie)	1,160	0	0	0	290	63	806	0
Brock Street (Clearview)	31	0	0	0	8	2	22	0
Burton Avenue (Barrie)	154	0	0	0	39	8	107	0
Cook Street (Barrie)	360	0	0	0	90	20	251	0
Flos Crescent (Springwater)	114	0	0	0	29	6	79	0
Gignac Drive (Penetanguishene)	178	0	0	0	44	10	124	0
Harriet Street (Penetanguishene)	318	0	0	0	80	17	221	0
High Street (Orillia)	173	0	0	0	43	9	120	0
King Street (Midland)	529	0	0	0	132	29	368	0
Maria Street BldgA (Penetang)	263	0	0	0	66	14	183	0
Maria Street BldgB (Penetang)	40	0	0	0	10	2	28	0
Maria Street BldgC (Penetang)	40	0	0	0	10	2	28	0
Matthew Way (Collingwood)	181	0	0	0	45	10	126	0
Midland Avenue (Midland)	39	0	0	0	10	2	27	0

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Miller Park Avenue (Bradford)	615	0	0	0	154	33	428	0
Peter Street North (Orillia)	319	0	0	0	80	17	222	0
Regent Street BldgB (Orillia)	260	0	0	0	65	14	181	0
Second Street BldgA (Collingwood)	77	0	0	0	0	0	77	0
Sophia Street East (Barrie)	414	0	0	0	104	22	288	0
St. Paul Street (Collingwood)	315	0	0	0	79	17	219	0
UNHC/GBNF Midland/Penetanguishene	900	0	0	900	0	0	0	0
Wellington Street West (New Tec)	55	0	0	0	14	3	38	0
Yonge Street (Midland)	191	0	0	0	48	10	133	0
Total Capital	**61,197**	**0**	**0**	**2,900**	**13,537**	**2,931**	**9,266**	**32,564**

Simcoe County Housing Corporation
Staffing

Expenditure Title: Building Superintendent

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The building superintendent position provides front line critical life safety, maintenance, operations, and tenant interactions at all building locations. This role is greatly impacted by absenteeism due to sickness, scheduled vacations, and short-term disability leaves. Given the timely nature of the work such as legislative requirements for daily life safety checks, garbage and spill cleanup, as well as snow removal during winter months, any absenteeism is immediately filled by external contractors. With the growth of the portfolio, SCHC, on average, spends over $100k on additional contractor coverage, reaching a tipping point whereby an additional fulltime staff is warranted. This request is to add an additional floating building superintendent to cover both scheduled and unscheduled absenteeism that results in increased contractor costs. In addition, this position can provide assistance at other buildings as well as preventative maintenance work should additional coverage not be required on a given day.

Justification

This position provides opportunity for cost savings by reducing rising contractor costs that are required for critical building functions and maintaining legislative requirements. Should the position not be added the work will continue to be completed by external contractors.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Building Superintendent	1.0	84	26			(59)

Simcoe County Housing Corporation
Staffing

Expenditure Title: Supervisor, Maintenance & Facilities

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Maintenance and Facility Supervisor position is responsible for the day-to-day operations of SCHC sites including overseeing maintenance staff, life safety systems, electrical, mechanical, plumbing, HVAC equipment, as well as property grounds maintenance. In addition, the position ensures the completion of preventative maintenance, work orders, and tenders for the replacement of capital asset management. The Community department has added a number of new supportive housing facilities; however, the department does not have any maintenance or engineering staff required for capital works or asset management. To support the initial new supportive housing facilities, SCHC staff have absorbed the additional units into the portfolio versus creating a new capital team within the Community department. However, as several new supportive housing facilities are being opened and more facilities planned over next several years, the Community portfolio growth will require formal staff support for maintenance and facility operations. This request is to add an additional maintenance and facility supervisor to be responsible for the Community facilities. This option is more cost effective by adding resources to an existing department with an experienced team, with all required support positions, versus creating another separate capital team.

Justification

Not proceeding with this staffing enhancement will result in newly acquired supportive housing facilities not being adequately maintained and asset managed. This may result in increased repair costs, as well as possible legislative compliance issues. Also, continued growth of the portfolio without adequate resources overloads existing staff resulting in staff turnover, absenteeism, and reduced performance of current facility operations.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Supervisor, Maintenance & Facilities	1.0	149	46			(104)

Simcoe County Housing Corporation
Staffing

Expenditure Title: Tenant Navigator

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Tenant Navigator position within the Simcoe County Housing Corporation (SCHC) provides social work support to the most vulnerable tenants in the portfolio. Tenants who encounter multiple challenges that create barriers to maintaining successful tenancies. Building on the success of the current Tenant Navigator positions in the portfolio, SCHC received Council approval in 2024 to add a temporary one-year Tenant Navigator contract to lead the new in-house Supported Resident Program. This program is a concentrated case management solution, offering a housing component to those at risk of homelessness. The temporary Tenant Navigator is working in collaboration with Coordinated Access and our Community Team, supporting chronically homeless individuals from the by-name list. These individuals face multiple barriers and need many supports to live independently with success. Many of these individuals are afflicted by addiction and mental health issues, poor physical health with limited employment and life skills. For the Supported Resident Program to be a success, consistent staffing is required to build rapport, establish trust and work cohesively towards stable, long-term housing. This position builds on the success of the one year pilot program to convert the position into a permanent position as the Supportive Resident program is expanded in SCHC.

Justification

The acuity of mental health and addiction needs within the Simcoe County Housing Corporation has deepened over the years. Without the addition of the Tenant Navigator position to lead the Supported Resident Program, participants will have longer wait times to access the Tenant Navigator team and critical supports they require to maintain successful tenancies. This can have wide-ranging impacts to quality of life within the Simcoe County Housing portfolio such as increased arrears, behavioral impacts, criminal justice system interactions, as well as added pressure on hospitals, shelters, police, and paramedic services.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Service Partners			Net County Impact
Tenant Navigator	1.0	108	33			(75)

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Affordable Housing (Barrie)

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This request continues the muti-year development as per items CCW 2023-061 and CCW 2023-194, affordable housing development at 20 Rose Street in Barrie. This development will create 215 units in an attractive mixed income community, as well as a social services hub for delivery of County of Simcoe and partner agency services to all ages. The design will be comprised of two towers resting on a ground floor commercial pedestal, as well as a parking structure and green space. The development will include materials chosen for long-term durability that are proven in past developments, as well as energy efficient systems and equipment. The development will bring needed services to the community in a fully accessible setting. The proximity of the development to main transit and commercial shopping corridors supports a walkable community for both healthy living and employment.

The development is in alignment with the City of Barrie Official Plan and supports the need for housing and social and community services.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy as well as Simcoe County Housing Corporation Master Plan and will contribute to the achievement of affordable housing targets. Not proceeding with this project would under-utilize the land and previous expenditures that have been allocated to start the construction phase in alignment with County Council direction.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	92,646	18,987	17,933	46,236	9,489	0	0	0
Capital Expense	217,168	30,558	44,840	121,275	20,494	0	0	0
Net Capital	(124,522)	(11,570)	(26,907)	(75,039)	(11,006)	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Affordable Housing (Collingwood)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request builds on the Simcoe County Housing Corporation Master Plan and partnership with the Town of Collingwood through the Municipal Call for Proposal yielding the donation of 29 and 45 Birch Street. This development increases the existing nine units on the site to approximately 30-40 units through a modular low-rise development that blends into existing neighborhood. The modular development is aimed at studio and one bedroom units in a lower cost modular timber built form. The development increases the complement of affordable housing in the Collingwood area in alignment the County of Simcoe's Long Term Housing and Homelessness plans.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy as well as Simcoe County Housing Corporation Master Plan and will contribute to the achievement of affordable housing targets. Not proceeding with this project would result in loss of the municipal donation of no cost lands from the Town of Collingwood for the purpose of affordable and attainable housing.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	3,742	0	3,742	0	0	0	0	0
Capital Expense	9,250	0	9,250	0	0	0	0	0
Net Capital	(5,508)	0	(5,508)	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Affordable Housing (Midland)

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The property at 810 Bay Street in Midland is an existing 40 unit seniors building owned by SCHC. Through the County's Municipal Call for Proposal, the Town of Midland is proceeding with donating the lands next to 810 Bay Street for the purpose of affordable Housing. As outlined and approved by the Simcoe County Housing Corporation Board, the SCHC Master Plan prioritizes this affordable Housing build at 810 Bay Street for the creation of approximately 100 new units as well as the capital upgrades at the existing building for improved service, and accessibility. Given the age of the legacy 1970's housing stock, there are no SCHC sites in Midland or Pentanguishene area that have elevators and full accessibility for residents. In addition, several capital projects have been on hold in the old building pending the new development to better coordinate costs and building systems. This unique opportunity allows for the expansion of the affordable housing inventory, while making improvements for the existing tenants. The request seeks approval for the preliminary design and costing for the development so that approval can be brought forward to council in 2025 for a construction start in 2026. The new space will also contain additional programming and community space for seniors programming that contribute to health and wellbeing of both old and new residents as well as the community.

Justification

This request is in alignment with the Simcoe County Housing Corporation Master Plan as well as the County's 10 Year Affordable Housing and Homelessness Plan. This request also maximizes the land donations as set out in the Municipal call for Proposal. Should this work not proceed the donated lands may be returned to the Town. Also, the loss of creation of affordable housing units will fall behind the affordable housing targets set by the County's Long Term Affordable Housing and Homelessness Plan.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	24,376	0	101	9,563	14,711	0	0	0
Capital Expense	60,254	0	250	23,640	36,365	0	0	0
Net Capital	(35,878)	0	(149)	(14,076)	(21,653)	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: 7th Lane (Wasaga Beach)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

In review of the tenant common areas, it was determined that they have reached the end of their useful life and updating is required for the gathering space with modest but new furnishings, flooring, bathroom, kitchen, and television for the residents to socialize and improve mental health and well-being. This space is also used for agencies and clinics to deliver health and well-being programming to residents.

Justification

Failure to complete these items presents a health and safety risk due to trips, falls, and integrity of the building elements that may result in fines, insurance claims and orders from the local Chief Building Official. Failure to complete the common area reduces the chances of improving the health and wellbeing of residents. The furnishings in the room are worn, dated, and not up to County standards.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	105	0	105	0	0	0	0	0
Capital Expense	105	0	105	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Albert Street (Collingwood)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The wood perimeter fencing is at the end of its useful life, showing signs of decay and collapse, and needs replacing. This fencing will eventually present a safety hazard to residents. Furthermore, the fencing ensures residents and pets cannot access neighboring private residence yards. This request is seeking approval for the removal, replacement, and restoration of the site fencing back to a safe operating condition.

Justification

Failure to complete the required replacement may result in by-law orders as well as complaints and safety issues with residents and neighboring private residents. It is important to maintain the fencing to provide the required barrier and privacy between the parking lot and low-rise residential rear yards.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	26	0	26	0	0	0	0	0
Capital Expense	26	0	26	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title:	Blake Street BldgA (Barrie)
Strategic Direction:	B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with the replacement of the fire rated suite doors, common area flooring and hallways, main sanitary line, phase one of the suite kitchens, and tenant common room. Due to the length and scope of the kitchen project, the replacement is being spread over two years. All of these building elements have reached the end of their useful life, and many are original 1970s era installation. All upgrades will ensure durable, long-lasting materials that are also easier to maintain reducing operating costs and are compliant with current building and fire code requirements. Also, door controls will be updated to the new SCHC standard for access control.

In review of the tenant common areas, it was determined that they have reached the end of their useful life and updating is required for the gathering space with modest but new furnishings, flooring, bathroom, kitchen, and television for the residents to socialize and improve mental health and wellbeing. This space is also used for agencies and clinics to deliver health and wellbeing programming to residents.

Additionally, a review and prioritization of asset management needs has identified that this site contains a small retaining wall system that is failing due to age and settlement. This request seeks approval for the removal and replacement of the retaining wall system and associated site works.

Justification

Failure to complete these items presents a health and safety risk due to trips, falls, and integrity of the building elements that may result in fines, insurance claims and orders from the local Chief Building Official. Proper operation of the suite doors is a requirement under the Ontario building and Fire code as well as the Residential tenancies Act. Failure to complete the required repairs will result in loss of security for the residents as well as non-conformance of the Ontario Building Code for fire separations resulting in orders or fines.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,160	0	1,160	0	0	0	0	0
Capital Expense	1,160	0	1,160	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Brock Street (Clearview)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The exterior service doors have reached the end of their useful life due to extended use. They show notable signs of damage, sagging, corrosion and wear due to age. These doors will be replaced with more modern and durable components, including a smart access control system which will reduce costs through smart access management.

Justification

If the door systems are not replaced, they could be problematic for access to the building for tenants, visitors, and emergency responders due to general wear, binding, and aging of doors, locks, and hinge sets. Failure to complete the required repairs will result in loss of security for the residents.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	31	0	31	0	0	0	0	0
Capital Expense	31	0	31	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Burton Avenue (Barrie)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with the replacement of the windows, patio doors, and perimeter fencing. All of these building elements have reached the end of their useful life and many are original 1970s era installation. All upgrades will ensure durable, long-lasting materials that are also easier to maintain reducing operating costs, and that are compliant with current building and fire code requirements.

This request also supports the replacement of a small retaining wall system that is failing due to age and settlement. The neighboring property plans to replace their section of the retaining wall which is attached to the retaining wall located on SCHC's property. This request seeks approval for the removal and replacement of the retaining wall system and associated site works for the SCHC owned portion of the retaining wall.

Justification

Failure to complete these items presents a health and safety risk due to integrity of the building elements that may result in fines, insurance claims and orders from the local Chief Building Official. Proper operation of the windows and doors are a requirement under the Ontario building and Fire code as well as the Residential tenancies Act. Failure to complete the required repairs will result in loss of security for the residents as well as non-conformance of the Ontario Building Code resulting in orders or fines.

Failure to complete the repair and replacement of the retaining wall will result in a slope stability problem in addition to a health and safety risk for staff and residents.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	154	0	154	0	0	0	0	0
Capital Expense	154	0	154	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Cook Street (Barrie)
Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

A review and prioritization of asset management needs has identified that the exterior stairs, decks and walkways of each townhouse unit along with the asphalt walkway located around the perimeter of the site have reached the end of their useful life due to decay, cracking, spalling and heaving. The resulting conditions create a health and safety issue as well as a trip hazard. This request is seeking approval for the removal and replacement of these items to restore the materials back to a safe condition.

This request also supports the second phase of the electrical feeds and suite panel replacements that was initiated in 2024. The original review and prioritization of asset management needs identified that the main electrical feeds were original to the construction of the site in the late 1970's. Emergency repairs had to be completed as the cabling was failing due to water penetration. Phase one of this project completed the duct banks from the transformer to the exterior building enclosures to allow SCHC to complete the fencing replacement and patio replacement in 2024. This request relates to all the residual required work for the replacement of these items and upgrading to the current Electrical Safety Authority code and approved materials.

Justification

Failure to complete the required repairs may result in injury to residents and staff, as well as potential litigation due to trips and falls on unmaintained surfaces.

Failure to complete the replacement of the feeds and panels will result in unplanned power failures in the units. This can create an inconvenience for the residents. For residents who have medical equipment and other electrically powered aids, this can result in more serious issues. In addition, providing power is a requirement of the Ontario Building Code and Residential Tenancies Act.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	360	0	360	0	0	0	0	0
Capital Expense	360	0	360	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Flos Crescent (Springwater)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The chain-link and wood perimeter fencing along with the patios and unit fencing is at the end of its useful life, showing signs of decay and collapse, and needs replacing. This will eventually present a health and safety hazard to residents as well as a trip hazard. Furthermore, the fencing ensures residents and pets cannot access neighboring private residence yards. This request is seeking approval for the removal, replacement, and restoration of the site fencing back to a safe operating condition.

This request also supports the exterior site upgrade consisting of a covered smoking shelter, exterior furnishings and exterior lighting per specified design criteria. It will also be constructed on a concrete pad with walkways for tenants' safe access during all weather conditions, as per the SCHC 'no smoking' policy for existing and new tenants.

Justification

Failure to complete the required replacement may result in by-law orders as well as complaints and safety issues with residents and neighboring private residents. It is important to maintain the fencing to provide the required barrier and privacy between the parking lot and low-rise residential yards.

The smoking shelter will provide an approved designated area, which tenants can safely go in all weather conditions, while adhering to County smoking policies and current provincial legislation. This shelter will promote 'only outdoor' smoking and give tenants who choose to smoke an accessible, sheltered, dry location that is also safe in low light and winter conditions.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	114	0	114	0	0	0	0	0
Capital Expense	114	0	114	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Gignac Drive (Penetanguishene)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The domestic hot and cold-water piping systems are original to the building (early 1970's) and are beginning to fail. This domestic piping distribution network supplies water to all the suite kitchens, bathrooms, showers, and laundry facilities. This request seeks approval to replace the hot and cold-water piping throughout the building as well as the main meter and shut offs. In addition, the corridor ceiling, life safety devices, and lighting need to be removed and replaced for this work.

This request also supports replacement of the main entrance door systems in the vestibule as they have reached the end of their useful life due to extended use. They show notable signs of damage, sagging, corrosion and wear due to age. These doors will be replaced with more modern and durable components, including a smart access control system which will reduce costs through smart access management.

Justification

Failure to complete this work will result in increased water leaks and unscheduled emergency repairs to be conducted at much higher rates. Also, the unplanned water outages cause additional burden on the residents, as water must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the piping change allows for minimal tenant disruption and lower replacement costs. Failure to complete the reinstatement and upgrade of all the lighting and life safety devices would place the County at risk of tenant injury during emergencies, resulting in fines or insurance claims.

If the door systems are not replaced, they could be problematic for access to the building for tenants, visitors, and emergency responders due to general wear, binding and aging of doors, locks, auto-openers, and hinge sets.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	178	0	178	0	0	0	0	0
Capital Expense	178	0	178	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Harriet Street (Penetanguishene)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The conventional built-up roof system has reached the end of its lifespan. The built-up roof, flashing and drainage system will be replaced, which will ensure the roof assembly and building envelope is maintained. The roof will be replaced with a modified bitumen roofing assembly with a greater insulation value to increase the building envelope's energy efficiency, which will result in lower utility usage.

This request also supports replacement of the resilient flooring located in the stairwells which has reached the end of its useful life including the enhancement of the handrails. These stairwells provide primary access to the second floor, as well as the emergency exit and dedicated fire routes. The flooring is worn and lifting, creating a safety issue as well as a housekeeping issue for the custodial staff to clean and maintain. The new materials will be adopted from successful flooring products used in new construction and comply with all Accessibility for Ontarians with Disabilities Act requirements.

Justification

If the roof replacement and associated works is not completed, this could result in leaks, water pooling, and critical damage to the interior of the building and contents. There are also significant energy losses through older building envelope assemblies, which result in unnecessary higher costs for space heating.

Failure to complete the required repairs will result in trips and falls of residents and staff who use the stairwells that can also lead to insurance and legal claims.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	318	0	318	0	0	0	0	0
Capital Expense	318	0	318	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: High Street (Orillia)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

A review and prioritization of asset management needs has identified that the exterior stairs, decks, fencing and walkways of each townhouse unit along with the walkway located around the perimeter of the site have reached the end of their useful life due to decay, cracking, spalling and heaving. The resulting conditions create a health and safety issue as well as a trip hazard. This request is seeking approval for the removal and replacement of these items to restore the materials back to a safe condition.

Justification

Failure to complete the required walkway and stair repairs may result in injury to residents and staff, as well as potential litigation and insurance claims due to trips and falls on unmaintained surfaces.

Failure to complete the required fence replacement may result in by-law orders as well as complaints and safety issues with residents and neighboring private residents.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	173	0	173	0	0	0	0	0
Capital Expense	173	0	173	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: King Street (Midland)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

A review and prioritization of asset management needs has identified several items requiring replacement, including the roof, soffit, fascia, eavestrough and downspouts. The roof is being replaced with a 50-year rubber roof that has been successfully used on other sites.

Justification

Failure to complete the work can cause leaks, mold, and water damage to the interior of the building, tenants' contents and structural members.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	529	0	529	0	0	0	0	0
Capital Expense	529	0	529	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Maria Street BldgA (Penetang)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The domestic hot and cold-water piping systems are original to the building (mid 1970's) and are beginning to fail. This domestic piping distribution network supplies water to all the suite kitchens, bathrooms, showers, and laundry facilities. This request seeks approval to replace the hot and cold-water piping throughout the building as well as the main meter and shut offs. In addition, the corridor ceiling, life safety devices, and lighting need to be removed and replaced for this work.

This request also supports replacement of the main entrance door systems in the vestibule as they have reached the end of their useful life due to extended use. They show notable signs of damage, sagging, corrosion and wear due to age. These doors will be replaced with more modern and durable components, including a smart access control system which will reduce costs through smart access management.

Justification

Failure to complete this work will result in increased water leaks and unscheduled emergency repairs to be conducted at much higher rates. Also, the unplanned water outages cause additional burden on the residents, as water must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the piping change allows for minimal tenant disruption and lower replacement costs. Failure to complete the reinstatement and upgrade of all the lighting and life safety devices would place the County at risk of tenant injury during emergencies, resulting in fines or insurance claims.

If the door systems are not replaced, they could be problematic for access to the building for tenants, visitors, and emergency responders due to general wear, binding and aging of doors, locks, auto-openers, and hinge sets.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	263	0	263	0	0	0	0	0
Capital Expense	263	0	263	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Maria Street BldgB (Penetang)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with the replacement of the common area flooring and hallways, common area lighting, stairwell flooring and handrail, and laundry room upgrade. All these building elements have reached the end of their useful life, many are original 1985 era installation. All upgrades will ensure durable, long-lasting materials that are easier to maintain reducing operating costs.

Justification

Failure to complete these items presents a health and safety risk due to trips, falls, and integrity of the building elements that may result in fines, legal claims, insurance claims and orders from the local Chief Building Official.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	40	0	40	0	0	0	0	0
Capital Expense	40	0	40	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Maria Street BldgC (Penetang)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with the replacement of the common area flooring and hallways, common area lighting, stairwell flooring and handrail, and laundry room upgrade. All these building elements have reached the end of their useful life, many are original 1985 era installation. All upgrades will ensure durable, long-lasting materials that are easier to maintain reducing operating costs.

Justification

Failure to complete these items presents a health and safety risk due to trips, falls, and integrity of the building elements that may result in fines, legal claims, insurance claims and orders from the local Chief Building Official.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	40	0	40	0	0	0	0	0
Capital Expense	40	0	40	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Matthew Way (Collingwood)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The domestic hot and cold-water piping systems are original to the building and are beginning to fail. This domestic piping distribution network supplies water to all the suite kitchens, bathrooms, and showers. This request seeks approval to replace the hot and cold-water piping throughout two of the buildings located at this site as well as the main meter and shut offs. In addition, the corridor ceiling, life safety devices, and lighting need to be removed and replaced for this work. The common areas will be painted at this time.

Justification

Failure to complete this work will result in increased water leaks and unscheduled emergency repairs to be conducted at much higher rates. Also, the unplanned water outages cause additional burden on the residents, as water must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the piping change allows for minimal tenant disruption and lower replacement costs. Failure to complete the reinstatement and upgrade of all the lighting and life safety devices would place the County at risk of tenant injury during emergencies, resulting in fines or insurance claims, as well as code violations under the Ontario Building and Fire codes.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	181	0	181	0	0	0	0	0
Capital Expense	181	0	181	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Midland Avenue (Midland)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The electrical panels are in each residential suite and provide all the required electrical power to the suite for lighting, heating, appliances, and plug loads. These panels are original to the building, having been installed in 1967. These panels have reached the end of their useful life and obtaining replacement parts and breakers in the event of failure is increasingly difficult. This request is to seek approval for the removal and replacement of all electrical panels and upgrading to current Electrical Safety Authority code and approved materials.

Justification

Failure to complete the replacement of the panels will result in unplanned power failures in units. This can create an inconvenience for the residents. For residents who have medical equipment and other electrically powered aids, this can result in more serious issues. In addition, providing power is a requirement of the Ontario Building Code and Residential Tenancies Act.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	39	0	39	0	0	0	0	0
Capital Expense	39	0	39	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Miller Park Avenue (Bradford)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

A review and prioritization of asset management needs has identified several items requiring replacement, including the roof, soffit and fascia. The roof is being replaced with a 50-year rubber roof that has been successfully used on other sites.

This request also supports replacement of the fire alarm panel and annunciator that services both buildings onsite. These assets were identified as priority since they are at end of life and they are an essential life safety device as required under the Ontario Building and Fire codes.

Justification

Failure to complete the work can cause leaks, mold, and water damage to the interior of the building, tenants' contents and structural members.

Failure to complete the life safety devices replacement would place the County in violation of the Ontario Building and Fire Codes as well as at risk of tenant injury during emergencies, resulting in fines, litigation, and/or insurance claims.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	615	0	615	0	0	0	0	0
Capital Expense	615	0	615	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Peter Street North (Orillia)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The main electrical switchboard and panels are original to the building (late 1960s) and feed the entire site and building with electrical power. These items are nearing end of life and there are no off-the-shelf replacements available. Should they fail, there is typically several months of lead time required to have a suitable replacement to be custom manufactured. Short-term generator costs would need to be incurred to power the site until replacements can be installed. To avoid such an emergency, this request seeks approval for the removal and replacement of a new main switch, main secondary feeds to the building and associated equipment meeting current Electrical Safety Authority standards as well as future power demands.

Justification

This item carries significant risk as it is a critical piece of infrastructure with a long lead time for replacement. Should the switch fail, the site would lose power and temporary generators would need to be connected for several months until a replacement could be installed, leading to significant tenant disruption and possible tenant relocation.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	319	0	319	0	0	0	0	0
Capital Expense	319	0	319	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Regent Street BldgB (Orillia)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request seeks approval for the completion of the snow melt system at the main entrance and key sidewalks at the building including the installation of new concrete walkways at the rear of the building. The first phase of the snow melt system was installed in 2024, including exterior tubing during the sidewalk installation to reduce costs. The second phase in 2025 includes the completion of the manifolds and associated piping including installation of the boilers that are being utilized from the former Police building demolition in Barrie. The snow melt systems have been successful at other sites in reducing salt consumption, after-hours contractor snow clearing costs, as well as trips and falls for tenants during icy periods.

Justification

Failure to complete the snow melt project significantly increases the chances of slips and falls for the seniors in the building. This may result in increased insurance claims, litigation and injuries to residents.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	260	0	260	0	0	0	0	0
Capital Expense	260	0	260	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Second Street BldgA (Collingwood)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The asphalt parking lot requires sealing, line painting and new signage to ensure its longevity. The sealing will ensure the asphalt does not prematurely fail and will assist in extending its lifespan from excessive wear, cracking, and deterioration. This request is for the approval to proceed with the preventative maintenance of the parking lot to assist in maintaining its integrity.

Justification

Failure to complete the required repairs presents a health and safety risk due to trip hazards arising from cracks and potholes. In addition, damage can occur to vehicles, bicycles, and strollers. Failure to complete this work will result in increased repair costs to be conducted at much higher rates and premature failure of the asset.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	77	0	77	0	0	0	0	0
Capital Expense	77	0	77	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Sophia Street East (Barrie)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with the replacement of the fire rated suite doors, interior service and common area doors and vestibule doors. All these building elements have reached the end of their useful life due to extended use. They show notable signs of damage, sagging, corrosion and wear due to age. These doors will be replaced with more modern and durable components, including a smart access control system which will reduce costs through smart access management.

This request also supports replacement of the hydronic heating systems which are original to the building (1970's) and are beginning to fail. This hydronic heating system supplies space heating to the residential units and common areas throughout the building. This request seeks approval to proceed with phase two of this project to continue with the replacement of the hydronic heating systems throughout the building which was initiated in 2024.

Justification

If the door systems are not replaced, they could be problematic for access to the building for tenants, visitors, and emergency responders due to general wear, binding and aging of doors, locks, auto-openers, and hinge sets.

Failure to replace the hydronic heating systems will result in the loss of heat to the building in the event of failure, increased water leaks, and unscheduled emergency repairs to be conducted at much higher rates. Also, unplanned heating outages cause an additional burden on the residents, as hydronic heating must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the equipment change allows for minimal tenant disruption and lower replacement costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	414	0	414	0	0	0	0	0
Capital Expense	414	0	414	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: St. Paul Street (Collingwood)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

The main electrical switchboard and panels are original to the building (early 1970s) and feed the entire site and building with electrical power. These items are nearing end of life and there are no off-the-shelf replacements available. Should they fail, there is typically several months of lead time required to have a suitable replacement custom manufactured. Short-term generator costs would need to be incurred to power the site until replacements can be installed. To avoid such an emergency, this request seeks approval for the removal and replacement of a new main switch, main secondary feeds to the building and associated equipment meeting current Electrical Safety Authority standards as well as future power demands.

Justification

This item carries significant risk as it is a critical piece of infrastructure with a long lead time for replacement. Should the switch fail, the site would lose power and temporary generators would need to be connected for several months until a replacement could be installed, leading to significant tenant disruption and possible tenant relocation.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	315	0	315	0	0	0	0	0
Capital Expense	315	0	315	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title:	UNHC/GBNF Midland/Penetanguishene
Strategic Direction:	B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with substantial renovations to several detached scattered units which include the creation of additional units through secondary suites and/or garden suites, in alignment with the 10-Year Affordable Housing and Homelessness Prevention Strategy. The addition of secondary suites and/or garden suites in existing SCHC houses enables a unique and cost-effective means for the creation of new units with no requirement for land, reduced soft costs, no site plan approval processes, and reduced multi-year inflation that is required for larger scale construction projects.

There is also a significant need for 1-bedroom units that would help alleviate and reduce over housed individuals. In conjunction with the construction of the secondary suite, aging mechanical, electrical, and building envelopes can be addressed to save costs, as these building components are starting to fail having reached the end of their useful life.

The building envelope is essential to the well-being, safety, and security of each tenant, as well as preventing water migration into the unit and heat loss out of the unit.

Justification

Failure to create the secondary suites and/or garden suites will result in unnecessary delays on the centralized wait list as tenants who are over-housed will continue to occupy larger units, preventing families requiring three bedroom or larger units to move in to. Failure to complete the required repairs presents a health and safety risk due to the building losing its rain screen resulting in water penetration into the building causing mold, water damage, and failure of other structural components.

Failure to complete the replacement of the mechanical and electrical equipment will increase the risk of breakdown and loss of power, or space heating to the buildings.

For residents who have medical equipment and other electrically powered aids, this can result in more serious issues. In addition, providing power, heat and hot water is a requirement of the Ontario Building Code and Residential Tenancies Act.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	900	0	900	0	0	0	0	0
Capital Expense	900	0	900	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Wellington Street West (New Tec)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

A review and prioritization of asset management needs has identified that the site walkways have reached the end of their useful life due to decay, cracking, spalling and heaving. The resulting conditions create a health and safety issue as well as a trip hazard. This request is seeking approval for the removal and replacement of these items to restore the materials back to a safe condition.

This request also supports the exterior site upgrade consisting of a covered smoking shelter, exterior furnishings and exterior lighting per specified design criteria. It will be constructed on a concrete pad with walkways for tenants' safe access during all weather and lighting conditions, as per the SCHC 'no smoking' policy for existing and new tenants.

Justification

Failure to complete the required walkway repairs may result in injury to residents and staff, insurance claims, as well as potential litigation due to trips and falls on unmaintained surfaces.

The smoking shelter will provide an approved designated area, which tenants can safely go in all weather conditions, while adhering to County smoking policies and current provincial legislation. This shelter will promote 'only outdoor' smoking and give tenants who choose to smoke an accessible, sheltered, dry location.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	55	0	55	0	0	0	0	0
Capital Expense	55	0	55	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Simcoe County Housing Corporation
Tangible Capital Asset (TCA)

Expenditure Title: Yonge Street (Midland)

Strategic Direction: B - Strengthened Social, Health and Educational Opportunities

Description and scope

This request is for the approval to proceed with the replacement of the fire rated suite doors, common area and service doors, main vestibule doors, common area flooring and hallways, and updating service and office areas. All these building elements have reached the end of their useful life, many are original 1967 installation. All upgrades will ensure durable, long-lasting materials that are also easier to maintain reducing operating costs and are compliant with current building and fire code requirements. Door controls will also be updated to the new SCHC standard for access control.

Justification

Failure to complete these items presents a health and safety risk due to trips, falls, and integrity of the building elements that may result in fines, insurance claims, litigation, and orders from the local Chief Building Official. Proper operation of the suite doors is a requirement under the Ontario building and Fire code as well as the Residential tenancies Act. Failure to complete the required repairs will result in loss of security for the residents as well as non-conformance of the Ontario Building Code for fire separations resulting in orders or fines.

Budget

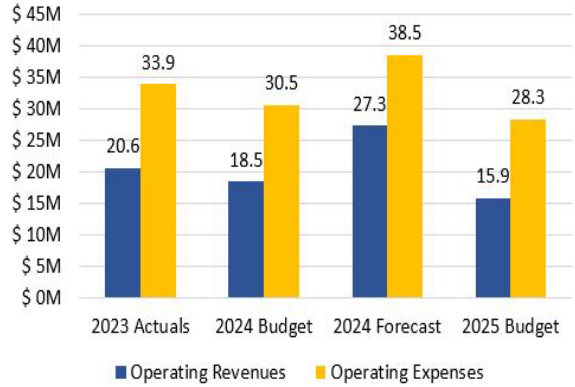
Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	191	0	191	0	0	0	0	0
Capital Expense	191	0	191	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Social Housing - Non-Profit

Social Housing - Non-Profit

Overview

The County of Simcoe has the responsibility as the legislated Municipal Service Manager for the social housing system across the County of Simcoe and is responsible for administration and planning of that system. The County also has a legislated responsibility to create, implement and measure outcomes of Affordable Housing and Homelessness Prevention Strategy.



Core Activities

The County of Simcoe is the Consolidated Service Manager responsible for the application of the Housing Services Act, Not-for-Profit Housing system, and administration of housing programs. This includes both federal/provincial as well as municipally funded housing programs.

2025 Highlights

- Roll-out of the new 10-Year Affordable Housing and Homelessness Prevention Strategy.
- Delivery of social and affordable housing programs with increased rent supplement and supportive housing units.
- End of operating and mortgage agreements with legislated housing providers.
- Creation of housing opportunity fund for third party developers for increased affordable units.
- Utilize a real-time data collection process and public facing dashboard to measure and implement strategic solutions related to the integrated delivery of contracted services across the department, division, and community.

Social Housing - Non-Profit
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	10,556	12,440	10,351	17,056	6,706	64.8	7,034	(3,316)	(32.0)
Service Partners	6,007	5,791	6,375	6,790	415	6.5	6,738	363	5.7
User Fees	0	0	0	0	0	0.0	0	0	0.0
Miscellaneous Income	0	0	0	0	0	0.0	0	0	0.0
Transfer from Reserve	3,077	2,361	1,758	3,492	1,735	98.7	2,086	329	18.7
Total Revenues	**19,640**	**20,592**	**18,483**	**27,339**	**8,856**	**47.9**	**15,858**	**(2,625)**	**(14.2)**
Operating Expenses									
Client Benefit	27,777	29,025	28,434	36,656	8,222	28.9	26,508	(1,926)	(6.8)
Salaries and Benefits	1,626	1,629	1,918	1,691	(227)	(11.8)	1,599	(319)	(16.6)
Administration	40	54	112	107	(5)	(4.1)	112	1	0.5
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	0	0	0	0	0	0.0	0	0	0.0
Transfer to Reserve	3,248	3,235	78	78	0	0.0	80	2	2.5
Total Expenses	**32,691**	**33,943**	**30,542**	**38,533**	**7,991**	**26.2**	**28,300**	**(2,242)**	**(7.3)**
Total Operating Balance	**(13,051)**	**(13,351)**	**(12,059)**	**(11,194)**	**865**	**(7.2)**	**(12,442)**	**(383)**	**3.2**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(13,051)**	**(13,351)**	**(12,059)**	**(11,194)**	**865**	**(7.2)**	**(12,442)**	**(383)**	

Social Housing - Non-Profit
2025 Budget vs. 2024 Budget Change

The 2025 Social Housing - Non-Profit budget includes a net department requirement (total operating and capital) of $12.4M, compared to $12.1M in 2024, an increase of $383K.

The City of Barrie portion is $5.5M, an increase of $266K from 2024. The City of Orillia portion is $1.2M, an increase of $97K from 2024. The total Municipal requirement in 2025 is $19.2M compared to $18.4M in 2024, an increase of $746K.

Operating

The Social Housing - Non-Profit operating budget includes a total operating balance of $12.4M, compared to $12.1M in 2024, an increase of $383K.

Subsidies are to decrease by $3.3M. This is due to a decrease of $1.5M in the Ontario Priorities Housing Initiative, a decrease of $600K in the Canada-Ontario Community Housing Initiative, and a decrease in the Investment in Affordable Housing & Investment in Affordable Housing Extension programs of $144K. As well, the Service Manager Federal Funding for Social Housing is decreasing $924K and administration funding is also decreasing by $133K.

Transfer from Reserve will increase by $329K. This is a result of the Non-Profit capital repair loan program increasing in the 2025 Budget. The County of Simcoe portion of the capital repair loan program is transferred from the Social Housing Reserve annually.

The Client Benefit payments will decrease by $1.9M. This is due to decreases in the following programs: Ontario Priorities Housing Initiative of $1.5M, Canada-Ontario Community Housing Initiative of $600K, Investment in Affordable Housing & Investment in Affordable Housing Extension programs of $144K, & Non-Profit provider subsidies of $691K. Offsetting these decreases is an increase in the Non-Profit capital repair loan program of $477K, the Municipal Rent Supplement Program of $350K, and the Housing Opportunities Fund of $200K.

Salaries and Benefits are anticipated to decrease by $319K. This is the result of the reallocation of two FTE's to Community Services in 2024 (CCW 2024-069 & CCW 2024-163), as well as one temporary FTE ending on March 31, 2025. Adjustments included in the budget related to collective agreement changes, as well as standard salary and benefit increases are $36K (1.9%).

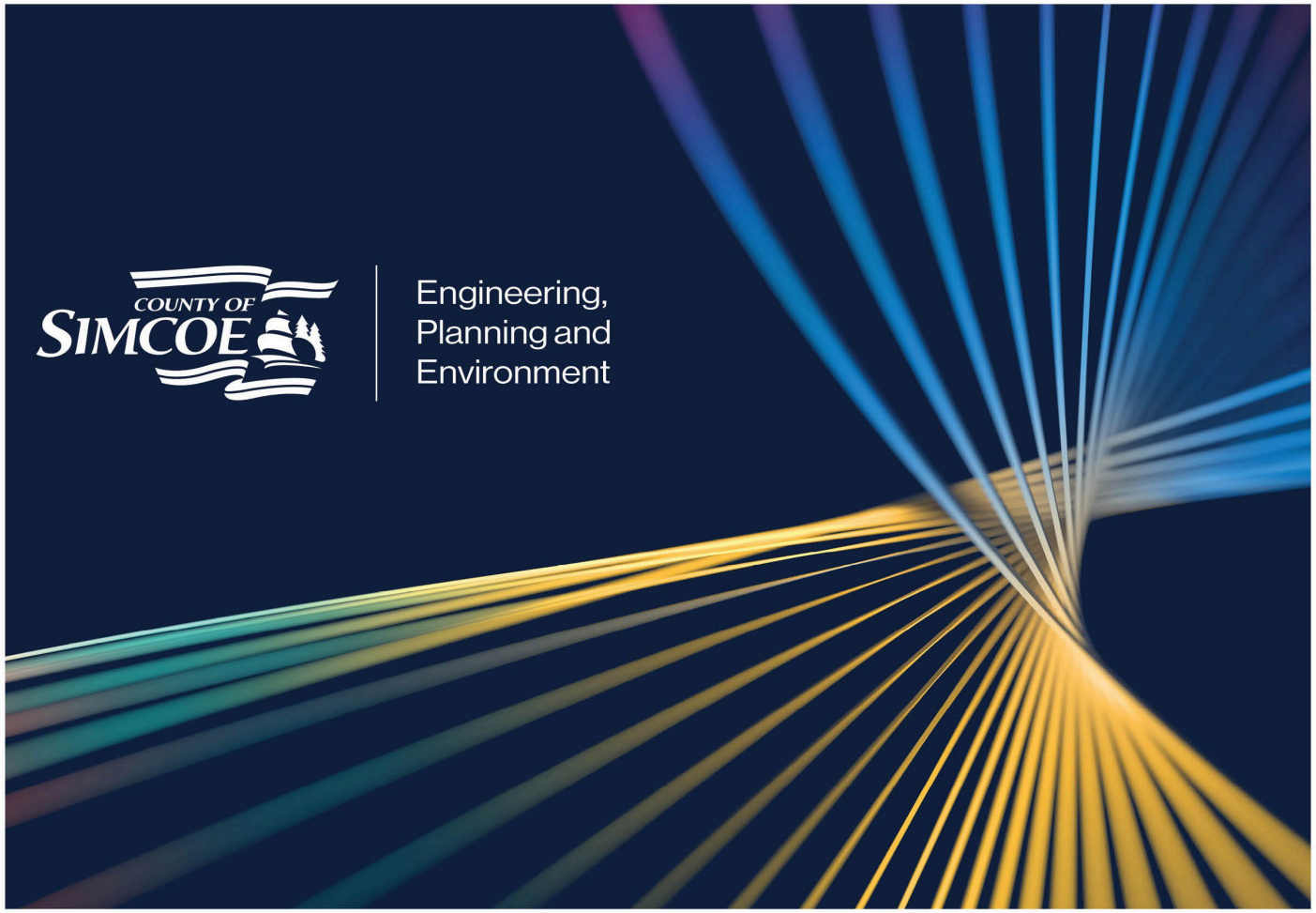
Administration costs are expected to increase by $1K.

Transfer to Reserve will increase by $2K. This is the increase in the principal portion of the Home For Good affordability payments received from the Ministry of Municipal Affairs and Housing annually.

Capital

There are no Capital Projects in 2025 for this Department.

Engineering, Planning and Environment

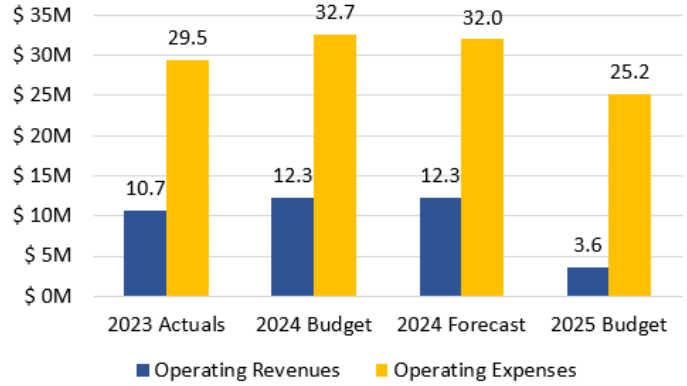


Transportation and Engineering

Transportation and Engineering

Overview

Deliver the operational, maintenance and construction services required for the County roads and bridges system for the safe and efficient operation for the public, both at present and in the future.



Core Activities

Daily road maintenance, winter maintenance, traffic operations, rehabilitation program, reconstruction of roads and bridge infrastructure.

2025 Highlights

- Annual roads rehabilitation of 43 km as directed from the asset management review.
- Due to the change in the TCA policy, roads rehabilitation costs are now capital in nature and have been removed from operating.
- Scheduled maintenance on Roads garages and the addition of an equipment storage building at the Beeton garage.
- Capital budget includes the continuation of multi-year road projects: County Road 21, 22, 4, and 27, as well as several culvert structures that have reached the end of their useful life.
- Ongoing construction of the Barrie-Collingwood Railway Trail.

Transportation and Engineering
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	6,978	6,797	8,703	8,703	0	0.0	0	(8,703)	(100.0)
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	183	198	192	192	0	0.0	198	6	3.1
Miscellaneous Income	800	806	585	585	0	0.0	621	36	6.2
Transfer from Reserve	2,901	2,895	2,828	2,828	0	0.0	2,828	0	0.0
Total Revenues	**10,862**	**10,696**	**12,307**	**12,307**	**0**	**0.0**	**3,647**	**(8,660)**	**(70.4)**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	7,718	7,897	8,951	8,480	(471)	(5.3)	9,480	529	5.9
Administration	4,023	3,938	3,865	3,862	(3)	(0.1)	3,904	40	1.0
Facilities	9,141	9,478	11,146	11,156	10	0.1	952	(10,194)	(91.5)
Cost of Service Delivery	8,366	8,099	8,695	8,537	(158)	(1.8)	10,871	2,177	25.0
Transfer to Reserve	148	42	0	0	0	0.0	0	0	0.0
Total Expenses	**29,396**	**29,454**	**32,656**	**32,034**	**(622)**	**(1.9)**	**25,208**	**(7,449)**	**(22.8)**
Total Operating Balance	**(18,534)**	**(18,758)**	**(20,349)**	**(19,727)**	**622**	**(3.1)**	**(21,561)**	**(1,212)**	**6.0**
Capital									
Capital Revenue	14,526	33,630	42,404	44,902	2,498	5.9	59,208	16,804	
Capital Expenses	15,115	35,040	47,472	50,217	2,745	5.8	63,944	16,472	
Net Capital	**(588)**	**(1,410)**	**(5,068)**	**(5,315)**	**(247)**	**4.9**	**(4,736)**	**332**	
Net Department	**(19,122)**	**(20,169)**	**(25,417)**	**(25,042)**	**375**	**(1.5)**	**(26,297)**	**(880)**	

Transportation and Engineering
2025 Budget vs. 2024 Budget Change

The 2025 Transportation and Engineering budget includes a net department requirement (total operating and capital) of $26.3M, compared to $25.4M in 2024, an increase of $880K.

Operating

The Transportation and Engineering operating budget includes a total operating balance of $21.6M, compared to $20.3M in 2024, an increase of $1.2M.

Subsidies are to decrease by $8.7M. This relates to the Canada Community-Building Funding and the Ontario Community Infrastructure Funding. Due to a change in the County's Tangible Capital Asset (TCA) policy, roads rehabilitation work is now capital in nature and this funding supports these costs within the capital budget.

User Fees are to increase by $6K.

Miscellaneous Income is to increase by $36K. Aggregate revenues are anticipated to be higher based on historic actuals.

Transfer from Reserve will be the same as in 2024.

Salaries and Benefits are anticipated to increase by $529K. This change includes standard salary and benefit increases.

Administration costs are expected to increase by $40K.

Facilities costs are projected to decrease by $10.2M. This is predominantly due to a decrease of $8.9M caused by a TCA policy change which converts roads rehabilitation projects to a capital cost for accounting purposes. The remainder of the decrease is due to the movement of roads maintenance and construction costs to the Cost of Service Delivery category to better reflect the nature of the remaining expenses.

Cost of Service Delivery is planned to increase by $2.2M. The reclassification of roads maintenance and construction costs from the Facilities cost category caused an increase of $1.7M. As well, there is an increase of $419K due to the South Innisfil Creek Culvert project at $190K, storm systems of $75K, catch basin maintenance of $50K, guidepost and rail maintenance of $15K, ditching of $37K, weather forecasting of $13K, additional plowing on CR 16 for $23K, and various smaller items totalling $16K.

Vehicle expenses will increase by $146K based on historical spending. Signalization costs are increasing by $35K to cover repair and maintenance work. Recoveries are decreasing for the Georgian Village plowing of $18K. This is offset by lower historic spending on material related to winter maintenance of $116K and fuel costs of $34K.

Capital

The Department's Capital budget is $63.9M. The details for each project are on the Request Form(s) included.

Transportation and Engineering
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Active Transportation BCRY	3,388	0	3,388	0	0	0	0	0
Beeton - Building Components	97	0	0	0	0	0	97	0
Beeton - Cold Storage Building	281	0	0	0	0	0	0	281
Con 3 Lot 6/7 Culvert CR 17	1,099	0	0	0	0	0	1,099	0
CR 17 Culvert	1,099	0	0	0	0	0	1,099	0
CR 21 Reconstruction	7,760	1,062	6,021	0	0	0	0	677
CR 22 Reconstruction	6,110	0	5,528	0	0	0	0	581
CR 27 Reconstruction	2,426	0	2,256	0	0	0	0	170
CR 29/CR 22 Intersection	319	0	287	0	0	0	0	32
CR 32 / 6th St / Concession 10	593	0	551	0	0	0	0	42
CR 4 Reconstruction	14,749	600	13,987	0	0	0	0	163
CR 43 Slope Stabilization	931	420	0	0	0	0	511	0
CR 53 Culverts at 8th Line, BWG	1,354	1,354	0	0	0	0	0	0
CR 96 / CR 7 Intersection	268	0	246	0	0	0	0	21
Innisfil Tributary Culvert	1,560	0	0	0	0	0	1,560	0
Line 7 Oro-Medonte Hwy 11 to CR 22	273	0	229	0	0	0	0	44
Morgan Bridge - Canal Road	126	0	0	0	0	0	126	0
Orr Lake - Bldg Comp and Solar	308	0	0	0	0	0	39	270
Ramara - Building Components	118	0	0	0	0	0	118	0

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Ramara - Generator and Main Switch	255	0	0	0	0	0	0	255
Rehabilitation and Renewals	8,805	0	0	8,805	0	0	0	0
Vehicle Replacement	3,097	0	0	0	0	0	897	2,201
Willow Creek Bridge - CR 27	880	0	(2,307)	0	0	0	3,187	0
Willow Creek Structures - CR 28	7,766	7,766	0	0	0	0	0	0
Wye River Structures	285	0	0	0	0	0	285	0
Total Capital	**63,944**	**11,201**	**30,186**	**8,805**	**0**	**0**	**9,017**	**4,736**

Transportation and Engineering
Tangible Capital Asset (TCA)

Expenditure Title:	Active Transportation BCRY
Strategic Direction:	B - Strengthened Social, Health and Educational Opportunities

Description and scope

The County purchased 38 km of abandoned railway corridor in 2017 and completed a preliminary assessment and design in 2018. A separate Council report was completed and approved in 2019, recommending converting the purchased section of the Barrie-Collingwood Railway (BCRY) into a multi-use trail. Key benefits from this proposed project include promoting community and individual health, preserving a continuous corridor for linear infrastructure, enhancement of natural heritage resources and recognition of cultural heritage. Construction of the trail will be phased over three years.

In 2023, a site preparation contract began and included the removal of the steel track and wooden rail ties. Phase 1 of the trail construction, from Stayner to New Lowel started in September 2024. Phase 2 of the trail construction, from New Lowel to Angus, is planned for 2025.

The 2025 total project cost of $7.9M is higher than the 2023 total project cost of $6.6M by $1.3M due to updated cost estimates based on the 90% submission of the detailed design for Phase 1 trail construction, and the preliminary cost estimates for Phase 2 trail construction.

Justification

The project aligns with the existing Provincial Policy, Ontario Trails Strategy, Ontario's Cycling Strategy, Ontario's Cycling Tourism Plan at the provincial level and County of Simcoe Official Plan, Transportation Master Plan and Trails Strategy at the municipal level. Not proceeding with this project would result in gaps in the trail continuing to exist, which creates a comfort issue for all users. There is also a liability concern as the existing corridor continues to sit idle.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	5,452	2,064	3,388	0	0	0	0	0
Capital Expense	7,877	4,489	3,388	0	0	0	0	0
Net Capital	(2,426)	(2,426)	0	0	0	0	0	0

Transportation and Engineering - Maintenance
Tangible Capital Asset (TCA)

Expenditure Title: Beeton - Building Components

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The following building components at the Beeton Garage need repair or replacement:

- The material storage building consists of a reinforced concrete foundation with a steel super structure. The steel cladding around the building is in disrepair as the salt stored in the building has perforated the siding.
- A vented pressure washer to ensure the safe and efficient washing of equipment.
- A generator capable of operating the whole building including EV charging. We are proposing consulting work in 2025, with the generator and electrical systems being upgraded in 2026.
- Replacement of the gas fired domestic hot water system with an air source heat pump hot water system (electric).

Justification

If this request is not approved, the following would occur:

- The material storage building will continue to deteriorate and not provide the required protection to the stored material thus affecting its performance. This will lead to problems when applying materials to the road and more costly repairs to the building in the future.
- The pressure washer at the garage has reached the end of its useful life. This diesel/electric unit is too small to service the number of vehicles at the garage and is not adequately ventilated, which requires overhead doors to be opened when in use. This increases heat loss and results in higher energy usage.
- The generator that was installed when the building opened is only capable of running approximately 25% of the building. Vital functions are unavailable during power outages, which can hamper operations and would not allow for electric vehicles to be charged.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	97	0	97	0	0	0	0	0
Capital Expense	97	0	97	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Maintenance
Tangible Capital Asset (TCA)

Expenditure Title: Beeton - Cold Storage Building

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Beeton garage requires a 60' x100' x 26' tall (6,000 sq/ft) equipment storage building that will house equipment and critical supplies required for ongoing road maintenance activities. The building will consist of a steel frame with fabric cladding installed on a block wall. If constructed, the building will house the grader, tractors, snow plows and materials such as cold patch, sign posts and traffic control devices.

Justification

Many of the County's assets are parked outside 12 months a year as the Roads garages typically only offer enough indoor capacity for the plow trucks. With the addition of the equipment storage building, the County will have all equipment and critical supplies covered and out of the elements on a year-round basis. This will also provide a more secure setting for these assets. Storing equipment under cover is widely accepted in the industry as a method to protect the assets and ensure they remain in working order. Equipment left exposed to the environment will increase maintenance costs and shorten the expected life cycle.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	281	0	281	0	0	0	0	0
Net Capital	(281)	0	(281)	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: Con 3 Lot 6/7 Culvert CR 17

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Concession 3, Lot 6/7 Culvert is located on County Road 17, 160m west of Silk Line, in the Township of Severn. The corrugated steel culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across an unnamed watercourse.

The environmental assessment and preliminary design of rehabilitation and replacement options will be completed in 2024. The final design and approvals will be completed by 2025. Construction is planned to begin in 2025.

The budget item for 2025 is for construction, contract administration and inspection.

The 2025 total project cost of $1.2M is higher than the 2024 total project cost of $956K by $232K due to updated cost estimates based on recent tender bid results for similar type of work.

Justification

If the project doesn't go forward, the structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,188	89	1,099	0	0	0	0	0
Capital Expense	1,188	89	1,099	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 17 Culvert

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Culvert 017123 is located on County Road 17, 100m north of Kitchen Sideroad, in the Township of Severn. The corrugated steel culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across an unnamed watercourse.

The environmental assessment and preliminary design of rehabilitation and replacement options will be completed in 2024. The final design and approvals will be completed by 2025. Construction is planned to begin in 2025.

The budget item for 2025 is for construction, contract administration and inspection.

The 2025 total project cost of $1.2M is higher than the 2024 total project cost of $528K by $632K due to updated cost estimates based on recent tender bid results for similar type of work.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,160	61	1,099	0	0	0	0	0
Capital Expense	1,160	61	1,099	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 21 Reconstruction

Strategic Direction: A - Growth Related Service Delivery

Description and scope

County Road 21 forms a major east-west link in the Town of Innisfil to the 400 Highway. The environmental assessment for County Road 21 improvements (also known as Innisfil Beach Road) was completed in 2015 and includes the road section from County Road 27 east to the 20th Sideroad of Innisfil, a total distance of approximately 12 kms. The road will be reconstructed to a four-lane cross section with both rural and urban sections. There will also be improvements to the intersections.

County Road 21 is divided into four construction phases; Phase 1 (Completed in 2023): east of CR 4 to west of 20 Sideroad; Phase 2: west of CR 4 to east of CR 54; Phase 3: west of CR 54 to Industrial Park Road; Phase 4: west of CR 53 to east of CR 27.

The 2025 budget includes: the second season of road reconstruction work scheduled in Phase 2, Con 7/8, Lot 13 Bridge 021047 replacement, reconstruction work scheduled for CR 21 at 20 Sideroad Innisfil, detailed design of Phase 3, and detailed design and property acquisitions for Phase 4.

The 2025 total project cost of $96.7M is higher than the 2024 total project cost of $73.7M by $23M. This is due to updated cost estimates based on the Issued for tender submission of Phase 2, 60% detailed design submissions of Phase 3 and Phase 4, and deferral of phases for construction.

Justification

This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	79,609	49,508	7,083	6,900	7,979	8,139	0	0
Capital Expense	96,685	56,040	7,760	13,581	10,553	8,751	0	0
Net Capital	(17,076)	(6,532)	(677)	(6,681)	(2,574)	(613)	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 22 Reconstruction

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The environmental assessment for County Road 22 improvements (also known as Horseshoe Valley Road) is complete. This project includes the section of road through the Horseshoe Valley Resort area from the 3rd Line of Oro-Medonte through to the 4th Line, a total distance of 3.2 km. Design improvements will include roundabouts at the 3rd Sideroad, 4th Sideroad, and the resort entrance intersections. It will also include additional hill climbing lanes for the steep profiles of both the east and west hills, roadside protection upgrades, paved shoulders, illumination and drainage improvements. Utility relocations are on-going.

This project will continue in 2025 with site preparation and grading contracts for Enbridge gas relocations to occur in 2026. The site preparation and grading contracts include the construction of numerous retaining walls within the project limits to avoid additional land acquisitions. The construction of the road improvements will commence in 2027, and it will be phased over two years to complete the project.

The 2025 total project cost of $69M is higher than the 2022 total project cost of $50.5M by $18.5M. This is due to updated cost estimates based on the 90% submission of the site preparation contract. The contract requires significant grading and retaining walls, extensive underground chambers to control release of storm water, Hydro One and Enbridge Gas relocations costing more than estimated, and deferral of phases for construction.

Justification

Population growth in the area will continue to put pressure on the roadway as traffic increases and safety improvements through this section are required to improve overall performance. Upgrades to roadside protection, drainage features and intersection movements are needed to comply with today's standards. Improvements to this road section will also positively impact road maintenance operations, especially through the winter months.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	61,332	10,530	5,528	10,450	7,848	5,861	5,978	15,137
Capital Expense	69,007	12,241	6,110	11,289	8,260	7,365	7,512	16,230
Net Capital	(7,674)	(1,712)	(581)	(839)	(411)	(1,504)	(1,534)	(1,093)

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 27 Reconstruction

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This project includes the section of County Road 27, from County Road 21 (Innisfil Beach Road) to County Road 90, a total distance of approximately 9.7 km. Alternative design improvements will include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes and illumination upgrades at sideroad intersections, roadside protection upgrades, addition of paved shoulders and drainage improvements.

The budget item for 2025 is the continuation of the detail design and property acquisitions for this project. The project will continue through to 2028 with the detailed design and property acquisitions. The site preparation and utility relocations are planned to be completed in 2028 through to 2030.

The construction portion of County Road 27 from County Road 21 to Barrie is forecasted to begin in 2030 and be completed over three construction seasons.

The 2025 total project cost of $61.9M is lower than the 2024 total project cost of $125.9M by $64M due to updates in the 2024 Transportation Master Plan regarding the deferral of the road widening from Hwy 9 to 6th Line.

Justification

County Road 27 is a primary arterial road and forms a north-south link from Innisfil to the City of Barrie. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	57,123	1,017	2,256	1,993	3,740	4,593	11,104	32,420
Capital Expense	61,879	1,113	2,426	2,143	4,238	5,159	11,940	34,860
Net Capital	(4,756)	(96)	(170)	(150)	(498)	(566)	(836)	(2,440)

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 29/CR 22 Intersection

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The intersection of County Road 29 (Crossland Road) with County Road 22 (Horseshoe Valley Road West) is in the Township of Springwater. It is currently a three-way intersection with a one-way stop control resulting in County Road 22 being the through road. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including signalization and the potential justification for additional turning lanes at County Road 22. The 2025 budget item includes the environmental assessment and detail design. The environmental assessment and detail design will continue into 2025.

Potential property purchases will also be completed during this time. The utility relocations are planned to be completed in 2026 with the construction portion scheduled to begin in 2027.

Justification

It is expected that traffic will increase on County Road 22 and County Road 29 due to the major development in the area. Delay may risk additional traffic congestion and delays during peak periods.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	4,128	0	287	562	3,279	0	0	0
Capital Expense	4,586	0	319	624	3,643	0	0	0
Net Capital	(459)	0	(32)	(62)	(364)	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 32 / 6th St / Concession 10

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The intersection of County Road 32 with Sixth Street and Concession 10 North Nottawasaga is in the Town of Collingwood. It is currently a four-way intersection with four-way stop control. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including possible signalization and additional turning lanes.

The 2025 budget item includes the environmental assessment and detail design which will continue through to 2026. Potential property purchases will also be completed during this time. The utility relocations are planned to be completed in 2027. The construction portion of County Road 32 with Sixth Street and Concession 10 North Nottawasaga is scheduled to begin in 2028.

Justification

It is expected that traffic will increase on County Road 32, Sixth Street, and Concession 10 North Nottawasaga due to the major development in the area. Delay may risk additional traffic congestion and delays during peak periods.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	5,384	142	550	811	560	3,320	0	0
Capital Expense	5,791	149	593	873	603	3,574	0	0
Net Capital	(407)	(6)	(42)	(62)	(43)	(254)	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 4 Reconstruction

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Recommended improvements for County Road 4 from the Town of Bradford limit to County Road 89 include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes, off-road trail, and illumination upgrades at sideroad intersections.

This section of County Road 4 is divided into three construction phases:

- Phase 1: from south of Line 9, BWG to north of 10th Line
- Phase 2: from north of 10th Line to north of 12th Line
- Phase 3: from north of 12th Line to north of County Road 89.

The Environmental assessment for County Road 4 from County Road 89 to Barrie commenced in 2020 with construction planned between 2028 and 2031.

The budget for 2025 includes the second season of construction for Phase 1. Reconstruction and utility relocations of Phase 1 was delayed due to the Bradford Bypass Grade Separation and started in 2024. Construction will be completed over two construction seasons.

In addition, the 2025 budget includes the intersection reconstruction of County Road 4 at Innisfil 9th Line.

Justification

County Road 4 is a Class 1 road and forms a major north-south link from Barrie to Bradford in the southeast portion of the County. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, further delay of this project will have a negative impact on future congestion.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	171,127	39,433	14,586	13,009	15,056	21,837	20,140	47,065
Capital Expense	184,411	43,920	14,749	13,962	16,118	23,455	21,509	50,697
Net Capital	(13,284)	(4,486)	(163)	(953)	(1,063)	(1,618)	(1,369)	(3,632)

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 43 Slope Stabilization

Strategic Direction: A - Growth Related Service Delivery

Description and scope

This project includes a road section along County Road 43 West, in Springwater Township. The storm water runoff has caused erosion of the side slope and is undermining the road shoulders. The Transportation Maintenance department has installed temporary solutions to mitigate the undermining of the road shoulders. This project will include an engineering assessment to recommend a permanent slope stabilization solution. The engineering assessment and detailed design are on-going. The 2025 budget item includes the construction and contract administration for the project.

Justification

Further delay to this project will continue to exhaust maintenance resources as well as threaten the integrity of the road as the side slope continues to erode.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,038	107	931	0	0	0	0	0
Capital Expense	1,038	107	931	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 53 Culverts at 8th Line, BWG

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This project was identified by the Transportation Maintenance department. There are two road cross culverts located on County Road 53 on the north side of 8th Line, in Bradford West Gwillimbury that are failing. The corrugated steel pipe culverts have perforations in the tops of the barrels causing the loss of roadway granular and potholes to develop in the wearing surface. The length of the culverts is insufficient causing on-going maintenance to reinforce the steep side slopes caused by storm water erosion and undermining of the road shoulders. The Transportation Maintenance department has installed temporary solutions to mitigate the undermining of the road shoulders and potholes. This project will include an engineering design for the replacement of the two corrugated steel pipe culverts. The detailed design is on-going. The 2025 budget item includes the construction and contract administration for this project.

The 2025 total project cost of $1.5M is higher than the 2024 total project cost of $1.2M by $274K due to updated cost estimates based on recent tender bid results for similar type of work.

Justification

Further delay to this project will continue to exhaust maintenance resources as well as threaten the integrity of the road as the culverts continue to deteriorate and the side slopes continue to erode.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,461	107	1,354	0	0	0	0	0
Capital Expense	1,461	107	1,354	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: CR 96 / CR 7 Intersection

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The intersection of County Road 96 (27/28 Sideroad Nottawasaga) with County Road 7 is in the Township of Clearview, located at the east limit of the Stayner By-Pass. It is currently a three-way intersection with a one-way stop control resulting in County Road 7 being the through road. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including signalization and the potential justification for additional turning lanes.

The 2025 budget item includes the environmental assessment and detail design. The environmental assessment and detail design will continue through to 2026. Potential property purchase will also be completed during this time. The utility relocations are planned to be completed in 2026. The construction portion of County Road 96 with County Road 7 is scheduled to begin in 2027.

Justification

It is expected that traffic will increase on County Road 96 and County Road 7 due to the major development in the area. Delay may risk additional traffic congestion and delays during peak periods.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	4,147	310	246	239	3,352	0	0	0
Capital Expense	4,494	323	268	260	3,643	0	0	0
Net Capital	(347)	(13)	(21)	(21)	(291)	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: Innisfil Tributary Culvert

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Innisfil Tributary Culvert is located on County Road 54, 5.9 km north of County Road 89, in the Town of Innisfil. The culvert was constructed circa 1950. This culvert carries two lanes of vehicular traffic across the Innisfil Creek Tributary. Based on a review and prioritization of asset management needs, the environmental assessment and detail design of rehabilitation and replacement options commenced in 2023. The final design and approvals will be completed in 2024. Construction is planned to begin in 2025.

The 2025 total project cost of $1.7M is higher than the 2024 total project cost of $991K by $682K due to updated cost estimates based on the preliminary design report and the need for improvements to the vertical curve present on County Road 54 at this location.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,673	112	1,560	0	0	0	0	0
Capital Expense	1,673	112	1,560	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Construction

Tangible Capital Asset (TCA)

Expenditure Title: Line 7 Oro-Medonte Hwy 11 to CR 22

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

Line 7 Oro-Medonte is a collector road which has been recently transferred from the Township of Oro-Medonte to the County and forms a north-south link from Highway 11 to the Lake Simcoe Regional Airport. This project includes the section of Line 7 from Hwy 11 to County Road 22, approximately 12.6 km.

Alternative design improvements will include upgrading the road cross section to a County standard, horizontal and vertical alignment adjustments, addition of auxiliary lanes and illumination upgrades at sideroad intersections, roadside protection upgrades, addition of partially paved shoulders, and drainage improvements.

The 2025 budget item includes the environmental assessment and engineering design. The environmental assessment will continue through to 2027. Potential property purchase and the detail design will also be completed during this time. The site preparation and utility relocations are planned to be completed in 2029 and 2030.

The construction portion of Line 7 Oro-Medonte from Highway 11 to County Road 22 is scheduled to begin in 2030 and be completed over three construction seasons.

Justification

This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. This project will improve the movement of goods and services and provide a connecting link between County Road 22 and Highway 11 and the Lake Simcoe Regional Airport.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	30,473	806	229	1,368	1,168	2,384	6,990	17,527
Capital Expense	36,190	871	273	1,629	1,391	2,838	8,322	20,866
Net Capital	(5,716)	(65)	(44)	(261)	(223)	(454)	(1,331)	(3,339)

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: Morgan Bridge - Canal Road

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Morgan Bridge (150012) is a boundary bridge shared between the County of Simcoe and the Region of Durham. The Bridge is located on Canal Road,120m south of A Concession Road, in Ramara Township. The Bridge was constructed circa 1971. This cast-in-place concrete rigid frame bridge carries two lanes of vehicular traffic across the Talbot River.

The environmental assessment and design will be led by the Region of Durham and involve the County of Simcoe in all key decisions. The County of Simcoe is responsible for fifty percent of the capital costs. Durham staff have moved the Morgan Bridge environmental assessment and detailed design to 2025. Construction is anticipated to begin in 2027.

The 2025 total project cost of $1.5M is higher than the 2019 total project cost of $1.2M by $234K due to the updated budget estimates provided by the Region of Durham due to their delayed start of the project.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and corresponding higher construction costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	126	0	126	0	0	0	0	0
Capital Expense	1,464	50	126	0	1,289	0	0	0
Net Capital	(1,339)	(50)	0	0	(1,289)	0	0	0

Transportation and Engineering - Maintenance
Tangible Capital Asset (TCA)

Expenditure Title: Orr Lake - Bldg. Comp and Solar

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The following building components at the Orr Lake garage need repair or replacement:

- The Orr Lake garage was built in 2015 to house the newly amalgamated Moonstone and Perkinsfield Districts. At the time, a fibre optic internet connection was too costly as there were no fibre optic networks in the area. New networks have moved closer to the garage, making this upgrade more affordable.
- The County is retrofitting lighting controllers to Encelium Advanced Lighting Systems, as they are easier to maintain and provide remote management and troubleshooting.
- Solar panels are being installed to reduce hydro costs and related greenhouse gas emissions.

Justification

If this request is not approved, the following would occur:

- The Roads garages are becoming increasingly dependent on the internet for their day-to-day operations. The performance of the wireless connection utilized at the Orr Lake garage is often insufficient to meet the demand. Upgrading to a fibre optic connection would increase the performance of the network at the garage and provide more stability and efficiency while reducing frustration in completing routine tasks.
- The current lighting controller does not integrate with newer lighting systems, making repairs very complex and time consuming. The Encelium systems will integrate with systems being deployed at other County facilities reducing maintenance requirements and ultimately reducing our electricity usage.
- The installation of solar panels is in line with the Corporate Climate Action Plan goal to reduce greenhouse gas emissions.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	39	0	39	0	0	0	0	0
Capital Expense	308	0	308	0	0	0	0	0
Net Capital	(270)	0	(270)	0	0	0	0	0

Transportation and Engineering - Maintenance
Tangible Capital Asset (TCA)

Expenditure Title: Ramara - Building Components

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The following building components at the Ramara Garage need repair or replacement:

- The concrete slab on the interior of the building which serves as the floor for operations is spalling and requires repairs to prevent further degradation.
- The HVAC system requires upgrading to ensure the building is protected from moisture and that workers are protected by adequate exhaust systems.

Justification

If this request is not approved, the following would occur:

- The concrete slab inside of the garage will have further deterioration and more costly repairs in the future.
- Employees at the garage may be exposed to safety hazards due to poor ventilation of exhaust and the building may have excessive moisture if the HVAC system is not upgraded.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	118	0	118	0	0	0	0	0
Capital Expense	118	0	118	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Maintenance
Tangible Capital Asset (TCA)

Expenditure Title: Ramara - Generator and Main Switch

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Ramara garage was built in 1978 and at the time a 200 amp service and switch were installed. Over time, the electrical system has had several items added to the network, resulting in several junction boxes. In an effort to modernize the system, the County plans on upgrading the feed to a 400 amp service and installing a new main switch to clean up the electrical system. As part of this work, there is a request to install a generator capable of operating the entire building and any future needs related to EV vehicle/equipment charging.

Justification

The electrical system at the Ramara garage has reached its capacity and requires a more robust feed and subsystems. Currently, the generator on site is not able to power vital functions such as refueling, communications, water and HVAC. This can lead to operational, as well as health and safety concerns. The increase in electrical capacity and the generator will allow for the building to operate through a power failure and provide for future electrical expansion.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	255	0	255	0	0	0	0	0
Net Capital	(255)	0	(255)	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: Rehabilitation and Renewals

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The following projects are being recommended for road rehabilitation:

- County Road 9, from Lavender Hill Road to County Road 124. The proposed work includes expanded asphalt and placement of hot mix asphalt for a total distance of 5.9 km.
- County Road 10, from County Road 90 to McCarthy Drive. The rehabilitation will consist of milling the existing asphalt surface, placing fibre mat and placement of hot mix asphalt for a total distance of 4.6 km.
- County Road 45, from 3.4 km West of County Road 169 Easterly 2.8 km. The proposed rehabilitation will consist of milling the existing asphalt surface, placing fibre mat and placement of hot mix asphalt for a total distance of 2.8 km.
- County Road 14, from Concession 8 to County Road 50. The work includes cold-in-place asphalt and placement of hot mix asphalt for a total distance of 2.3 km.

The following projects are being recommended for Micro surfacing:

- County Road 20, from Hwy 11 to Line 3 for a total distance of 12.4 km.
- County Road 22, from County Road 93 to Line 3 for a total distance of 3.3 km.
- County Road 32, from Hwy 26 to County Road 124 for a total distance of 3.2 km.
- County Road 13, from North limits of Everett to 17th Sideroad for a total distance of 4.5 km.
- County Road 53, from 4th Line to 7th Line Innisfil for a total distance of 4.1 km.

Justification

The road rehabilitation and renewal projects are selected annually based on the output of the Citywide asset management software. By implementing these proposed road rehabilitation projects, these road sections will have their respective Pavement Condition Indices (PCI) restored to 100. Similarly, the micro surfacing projects for these road sections will have their respective PCI's restored to 90. The County strives to maintain the road system with an overall average PCI of 75.

The rehabilitation and renewal projects are funded by the Canada Community-Building Fund.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	8,805	0	8,805	0	0	0	0	0
Capital Expense	8,805	0	8,805	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transportation and Engineering - Maintenance
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of vehicle life cycles. The Asset Management Plan identifies assets to be reviewed and prioritized.

The replacement of four plow trucks, two pick-up trucks, two back hoes, two agricultural tractors, a one-ton truck and EV chargers are requested. These vehicles are categorized as "medium risk", classifying them as "consider for replacement" due to their age, odometer readings, condition and repair and maintenance costs. The condition of these vehicles is reflective of the extreme operational conditions in which they are employed maintaining roadways.

Justification

If these vehicles are not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. These vehicles will be disposed at public auction. Two pickup truck replacements will be electric and will amount to a combined estimated savings of $54K in fuel and maintenance costs over the life of the vehicles.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	897	0	897	0	0	0	0	0
Capital Expense	3,172	0	3,097	75	0	0	0	0
Net Capital	(2,276)	0	(2,201)	(75)	0	0	0	0

Asset Information:

Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
132-14	2014	226,410	$199,608	12
175-14	2014	205,605	$227,530	12
180-14	2014	274,940	$217,325	12
184-14	2014	248,109	$199,978	12
413-07	2007	3,523	$48,180	15
414-09	2009	3,820	$56,294	15
415-09	2009	4,310	$39,199	15
412-11	2011	2,781	$19,652	15
729-16	2016	255,301	$45,958	8
722-15	2015	340,130	$40,227	6
730-16	2016	191,973	$17,113	6

Transportation and Engineering - Construction

Tangible Capital Asset (TCA)

Expenditure Title: Willow Creek Bridge - CR 27

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Willow Creek Bridge is located on County Road 27, 500m north of Hwy 26, in the Township of Springwater. The bridge was constructed circa 1968. The bridge carries four lanes of County Road 27 vehicular traffic across the Willow Creek. The structure was previously rehabilitated in 2000. The preferred rehabilitation alternative includes the replacement of the deck on the existing girders, with a slight increase to the driving platform width. The rehabilitation construction began in 2024.

With bridge rehabilitation projects, it can be difficult to fully define the scope of work. During construction, it was discovered the condition of the existing steel diaphragms are not structurally sound to support the jacking of the bridge.

There are a few options available, with the cheapest option to strengthen and reinforce the existing steel diaphragms. This will add time and cost to the project. Due to this unexpected work, the impacts to the schedule are anticipated that not all works will get completed this year as originally planned. Only half of the bridge rehabilitation will be completed in 2024. This delay in work also impacts the need for dismantling and reassembling of the scaffolding system required under the bridge deck to contain the debris generated from removing the concrete deck. The scaffolding must be removed for the winter due to the Nottawasaga Valley Conservation Authority regulations and in-water work timing restrictions. The contractor will need to remove the scaffolding and reinstall it in 2025 to address the second half of the bridge rehabilitation.

Another challenge is the thickness of the concrete deck being greater than anticipated causing additional time and cost for the removal by the contractor. A bridge deck condition survey was completed during design but unfortunately the results of that investigation did not identify the increase in deck thickness in certain locations on the bridge deck.

The 2025 total project cost of $8.5M is higher than the 2024 total project cost of $7.6M by $900K due to the additional scope of work identified during construction that commenced in 2024.

Justification

If this request is not approved, the structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	4,716	3,836	880	0	0	0	0	0
Capital Expense	8,497	7,617	880	0	0	0	0	0
Net Capital	(3,781)	(3,781)	0	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: Willow Creek Structures - CR 28

Strategic Direction: A - Growth Related Service Delivery

Description and scope

There are four structures located on County Road 28 in the Township of Springwater. The structures are located approximately 1 to 2 kms north of County Road 43. These structures were originally constructed circa 1950 and widened in 2005. The four structures include three bridges: cast-in-place concrete slab on T-beams or box beams and one open footing box culvert. All four structures carry two lanes of vehicular traffic across various channels of the Willow Creek.

The environmental assessment is complete. The detail design and approval work for the replacement structures was completed in 2023. Two of the four structures are being replaced in 2024 with the remaining two structures to be replaced in 2025. The staggered construction schedule is required due to the proximity of the traffic staging required at each site.

Justification

The original portion of the structures will continue to deteriorate, leading to an increase in the scope of rehabilitative works required and an increase in the construction costs.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	15,517	7,751	7,766	0	0	0	0	0
Capital Expense	16,064	8,299	7,766	0	0	0	0	0
Net Capital	(547)	(547)	0	0	0	0	0	0

Transportation and Engineering - Construction
Tangible Capital Asset (TCA)

Expenditure Title: Wye River Structures

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Wye River South Bridge is located on County Road 27, 150 m north of Flos Road 10, in the Township of Springwater. The bridge was constructed circa 1928 and rehabilitated in 2003. The single span bridge carries two lanes of vehicular traffic across the Wye River.

The environmental assessment is on-going. The detail design and approval work for the replacement structure will be completed by 2026. Construction is planned to commence in 2026. The budget item in 2025 is for the relocation of utilities.

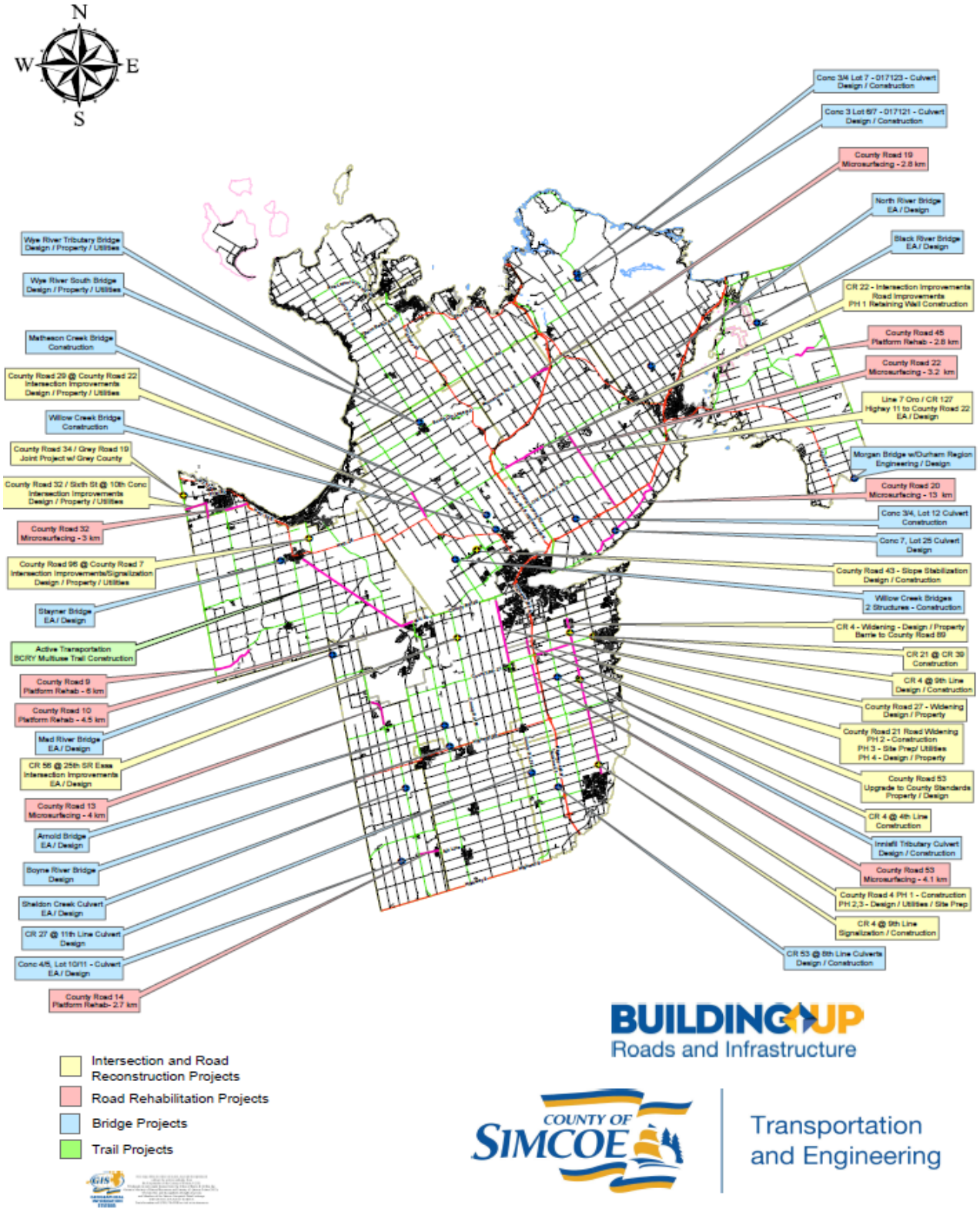
Justification

The structure will continue to deteriorate, leading to structure failure and closure of County Road 27, until the structure is replaced.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	644	359	285	0	0	0	0	0
Capital Expense	5,438	855	285	3,810	488	0	0	0
Net Capital	(4,794)	(496)	0	(3,810)	(488)	0	0	0

2025 Proposed Roads and Infrastructure Capital Budget - T&E


N
W
E
S
Conc 3/4 Lot 7 - 017123 - Culvert Design / Construction
Conc 3 Lot 6/7 - 017121 - Culvert Design / Construction
County Road 19 Microsurfacing - 2.8 km
North River Bridge EA / Design
Black River Bridge EA / Design
CR 22 - Intersection Improvements Road Improvements PH 1 Retaining Wall Construction
County Road 45 Platform Rehab - 2.8 km
County Road 22 Microsurfacing - 3.2 km
Line 7 Oro / CR 127 Highway 11 to County Road 22 EA / Design
Morgan Bridge w/Durham Region Engineering / Design
County Road 20 Microsurfacing - 13 km
Conc 3/4, Lot 12 Culvert Construction
Conc 7, Lot 25 Culvert Design
County Road 43 - Slope Stabilization Design / Construction
Willow Creek Bridges 2 Structures - Construction
CR 4 - Widening - Design / Property Barrie to County Road 89
CR 21 @ CR 39 Construction
CR 4 @ 9th Line Design / Construction
County Road 27 - Widening Design / Property
County Road 21 Road Widening PH 2 - Construction PH 3 - Site Prep/ Utilities PH 4 - Design / Property
County Road 53 Upgrade to County Standards Property / Design
CR 4 @ 4th Line Construction
Innisfil Tributary Culvert Design / Construction
County Road 53 Microsurfacing - 4.1 km
County Road 4 PH 1 - Construction PH 2,3 - Design / Utilities / Site Prep
CR 4 @ 9th Line Signalization / Construction
CR 53 @ 8th Line Culverts Design / Construction
Wye River Tributary Bridge Design / Property / Utilities
Wye River South Bridge Design / Property / Utilities
Matheson Creek Bridge Construction
County Road 29 @ County Road 22 Intersection Improvements Design / Property / Utilities
Willow Creek Bridge Construction
County Road 34 / Grey Road 19 Joint Project w/ Grey County
County Road 32 / Sixth St @ 10th Conc Intersection Improvements Design / Property / Utilities
County Road 32 Microsurfacing - 3 km
County Road 96 @ County Road 7 Intersection Improvements/Signalization Design / Property / Utilities
Steyner Bridge EA / Design
Active Transportation BCRY Multiuse Trail Construction
County Road 9 Platform Rehab - 6 km
County Road 10 Platform Rehab - 4.5 km
Mad River Bridge EA / Design
CR 56 @ 25th SR Essa Intersection Improvements EA / Design
County Road 13 Microsurfacing - 4 km
Arnold Bridge EA / Design
Boyne River Bridge Design
Sheldon Creek Culvert EA / Design
CR 27 @ 11th Line Culvert Design
Conc 4/5, Lot 10/11 - Culvert EA / Design
County Road 14 Platform Rehab- 2.7 km
Intersection and Road Reconstruction Projects
Road Rehabilitation Projects
Bridge Projects
Trail Projects

BUILDING UP
Roads and Infrastructure

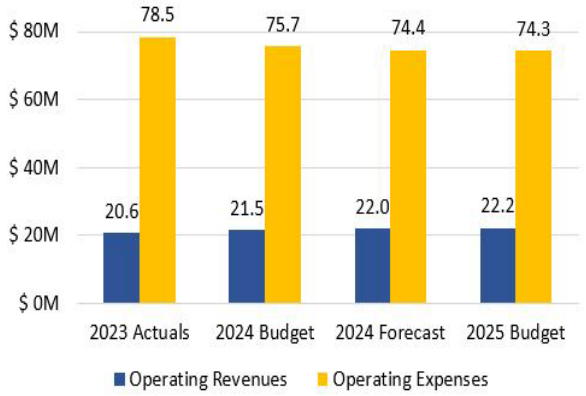
COUNTY OF SIMCOE
Transportation and Engineering

Solid Waste Management

Solid Waste Management

Overview

Responsible for all solid waste management duties and requirements of the County of Simcoe.



Core Activities

Curbside collection of garbage, organics and recycling utilizing the automated cart system. Special curbside collections of leaf and yard waste, Christmas trees, batteries, textiles, and electronics. Transfer operations, processing, and disposal for all waste materials. Public drop-off facility operations including eighteen diversion programs. Landfill operations including environmental monitoring/compliance and management of closed facilities. Environmental/landfill remediation projects and future capacity planning.

2025 Highlights

- Site 10 (Nottawasaga) will reach capacity in 2025 and will no longer be able to accept garbage for disposal.
- Equipment replacements and additional units are planned for continuing and increasing in-house waste transfer capacity.
- Full year waste export for facilities garbage following closure of Site 2 (Collingwood) in 2024.
- Bradford West Gwillimbury Waste Facility (Site 16) redevelopment continues in 2025. It is required to meet growth demands and annual usage of the facility

Solid Waste Management
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	6,612	7,463	14,975	15,319	343	2.3	15,489	513	3.4
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	5,699	5,402	5,447	5,770	322	5.9	5,887	440	8.1
Miscellaneous Income	7,588	5,687	1,100	881	(219)	(19.9)	820	(280)	(25.5)
Transfer from Reserve	4,233	2,000	0	0	0	0.0	0	0	0.0
Total Revenues	**24,132**	**20,552**	**21,523**	**21,969**	**447**	**2.1**	**22,196**	**673**	**3.1**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	8,543	9,380	10,056	9,899	(157)	(1.6)	10,289	233	2.3
Administration	2,003	1,792	2,036	1,914	(122)	(6.0)	1,755	(281)	(13.8)
Facilities	1,411	1,624	1,640	1,784	145	8.8	1,774	134	8.2
Cost of Service Delivery	56,440	61,622	58,231	57,149	(1,082)	(1.9)	55,934	(2,297)	(3.9)
Transfer to Reserve	4,481	4,106	3,700	3,700	0	0.0	3,700	0	0.0
Total Expenses	**72,878**	**78,525**	**75,663**	**74,447**	**(1,216)**	**(1.6)**	**73,453**	**(2,211)**	**(2.9)**
Total Operating Balance	**(48,746)**	**(57,974)**	**(54,141)**	**(52,478)**	**1,663**	**(3.1)**	**(51,257)**	**2,884**	**(5.3)**
Capital									
Capital Revenue	4,356	2,821	4,154	3,981	(173)	(4.2)	3,231	(923)	
Capital Expenses	8,837	5,169	5,215	5,041	(173)	(3.3)	8,567	3,352	
Net Capital	**(4,480)**	**(2,348)**	**(1,061)**	**(1,061)**	**0**	**0.0**	**(5,336)**	**(4,276)**	
Net Department	**(53,226)**	**(60,322)**	**(55,201)**	**(53,538)**	**1,663**	**(3.0)**	**(56,593)**	**(1,392)**	

Solid Waste Management
2025 Budget vs. 2024 Budget Change

The 2025 Solid Waste Management budget includes a net department requirement (total operating and capital) of $56.6M, compared to $55.2M in 2024, an increase of $1.4M.

Operating

The Solid Waste Management operating budget includes a total operating balance of $51.3M, compared to $54.1M in 2024, a decrease of $2.9M.

Subsidies are to increase by $513K. Subsidies from Circular Materials Ontario (CMO) are increasing and SWM will receive $89K as the final payment of surplus funds from the Continuous Improvement Fund (CIF).

User Fees are to increase by $440K. Increased tonnages are expected in commercial and residential drop off. Compost revenues have increased by $50K based on sales trends. As well, the budget includes a full year of updated disposal charges which were implemented in the second quarter of 2024.

Miscellaneous Income is to decrease by $280K. Market pricing for scrap metals has declined resulting in a substantial decrease in anticipated revenues. This combined with reduced special collections revenue due to the cancelled collection programs for textiles and electronics accounts for most of the reduction.

Salaries and Benefits are anticipated to increase by $233K. This increase includes standard salary and benefit increases and a reduction of one Equipment Operator from Site 11 - Oro. Without this reduction the increase would be $334K or 3.3%.

Administration costs are expected to decrease by $281K. The significant changes causing the decrease include a reduction to consulting fees of $150K due to the removal of closure costs related to Site 2 Collingwood, and a $70K decrease in printing costs as the waste calendar will no longer be produced. As well, advertising will decrease by $85K based on planned advertising strategies and the removal of the budget for the organics campaign, which was completed in 2024. Decreases have been offset slightly by various increases such as insurance, mobile communication, licenses for additional vehicles and equipment, as well as branded merchandise for the Learning and Living Green program.

Facilities costs are projected to increase by $134K. Increases include $44K for equipment and building maintenance based on historic trends, $31K in heating expense for the fleet servicing facility, and $85K in disposal costs due to increased volume and pricing. Decreases in small equipment purchases offset these increases.

Cost of Service Delivery is planned to decrease by $2.3M. Organics processing costs are decreasing by $1.8M with the implementation of a new processing contract. Special collection costs are decreasing by $358K because of discontinued collection of textiles and electronics. Site capping and maintenance is decreasing by $181K as the Collingwood closure is complete and waste export costs are estimated to be lower by $128K due to lower anticipated tonnages. These decreases are offset by curbside collection contract escalations for growth and pricing of $943K. Waste haulage costs are increasing by $279K due to increased pricing in a new contract. As well, leachate haulage costs are increasing by $91K based on cost trends and wet weather conditions which generate higher levels of leachate.

Transfer to Reserve will not change in 2025.

Capital

The Department's Capital budget is $8.6M. The details for each project are on the Request Form(s) included.

Solid Waste Management
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Cart Growth and Replacement	304	0	197	0	0	0	0	108
Dump Trailer Addition	449	0	0	0	0	0	0	449
Highway Tractor Addition	490	0	0	0	0	0	0	490
Oro - Organics Transfer Building	1,091	0	229	0	0	0	862	0
Site 16 Redevelopment	4,745	0	997	0	0	0	0	3,749
Site Improvement and Paving	378	0	61	0	0	0	230	87
Vehicle Replacement	1,109	0	0	0	0	0	655	454
Total Capital	**8,567**	**0**	**1,484**	**0**	**0**	**0**	**1,747**	**5,336**

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Cart Growth and Replacement

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The automated waste cart collection and cart size exchange program necessitates the purchase of additional carts to account for growth, replacement of lost, stolen, or broken carts, and for size exchange inventory. Exact quantities are based on need. The costs associated with periphery products or services to ensure the ongoing purchase and distribution of carts are also included. Pricing is subject to an annual escalation based on CPI, fluctuations in plastic resin values and the US exchange rate. The cost of the recycling carts is offset by a subsidy within the Solid Waste Management operating budget provided through an agreement with Circular Materials Ontario for the provision of recycling collection.

Justification

An inventory of carts must be maintained to provide carts to newly built residential and commercial units, replacement for existing carts that are broken and for cart size exchanges. Without adequate inventory levels, the County will not be able to properly service residents.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	197	0	197	0	0	0	0	0
Capital Expense	304	0	304	0	0	0	0	0
Net Capital	(108)	0	(108)	0	0	0	0	0

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Dump Trailer Addition
Strategic Direction: A - Growth Related Service Delivery

Description and scope

Two additional 5 axle dump trailers to haul organics from the County to the end processor are requested. The County recently secured 23 years of organics processing capacity which will require the continued use of County owned equipment to transfer the organics. Dump trailers are the preferred vehicle for organics transfer and are accepted at both the interim and long-term processors.

The use of these trailers provides multiple benefits including ease of loading due to low profile, quick discharge, liquid tight preventing the escape of organic liquid and off site odors specifically in the warm summer months. Due to the closure of the Collingwood landfill in 2024, the walking floors that are currently hauling organics will be retained and used to transfer facility collected waste to external processors and further aid in the transfer of divertible materials to market.

Justification

Dump trailers are the preferred method for transporting organics and require less maintenance than walking floor trailers for both the trailer and tarp. The trailer design ensures that liquid from the organics does not escape during transport, and quick unloading time will result in more efficient transport and better equipment utilization. These trailers are accepted at both the short and long term processors.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	449	0	449	0	0	0	0	0
Net Capital	(449)	0	(449)	0	0	0	0	0

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Highway Tractor Addition

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The request is for two additional highway tractors to be purchased for the County SWM Fleet program. The County SWM organics program continues to grow requiring adequate equipment to transfer organics to the end processor. The County fleet has demonstrated that highway tractors plus dump trailers provide the most efficient and secure transport of County organics. The two additional tractors will complement the request for two additional dump trailers.
A roll-off will be retired with the addition of the highway tractors as the County fleet moves towards long haul vs shorter haul trucking.

Justification

With 23 years of contracts for organics processing secured, the County can develop a fleet of appropriate equipment to better manage the transport of this material type and volume growth. The capital cost avoidance of adding a highway tractor and removing a roll off truck is approximately $72K. The additional highway tractors will ensure ongoing on time movement of organics from the County to end processors through secured contracts.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Expense	490	0	490	0	0	0	0	0
Net Capital	(490)	0	(490)	0	0	0	0	0

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Oro - Organics Transfer Building

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The construction of an Organics Transfer building at the Oro site is required as a result of the discontinued development of the Environmental Resource Recovery Centre (ERRC). The current organics transfer building was designed to accommodate organic volumes only until the construction of the ERRC and is currently unable to handle seasonal volume spikes and future growth. In 2025, this capital budget will be used for the building design including odor abatement technology, obtaining environmental approvals and permits with the construction anticipated to begin in 2026.

As indicated in item CCW 2024-055, committed reserve funds related to the ERRC were to be transitioned to a commitment within the Waste Management Contingency Reserve to fund the required capital projects as a result of discontinuing the development of the ERRC.

Justification

The current Oro Organics Transfer Building is unable to accommodate increased tonnages from the population growth and the additional capture of organics through the implementation of the Solid Waste Management Strategy. Further planned initiatives will require additional storage capacity for organics. Construction of a new facility will include odor abatement technology to eliminate the impact of offsite odors associated with the transfer of organic waste.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	9,014	0	1,091	7,922	0	0	0	0
Capital Expense	9,014	0	1,091	7,922	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Site 16 Redevelopment

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Expansion of the public drop off at the Bradford West Gwillimbury Waste Facility (Site 16) is required to meet the continued growth and annual usage of the facility. It is very congested and has traffic issues with lines queuing on to the road.

This project involves updating the storm water management system, installing new scales, and providing a customer queuing area on site. It would also include the expansion of the diversion areas and the construction of a building for the Household Hazardous Waste depot. The design has been updated to include a second building, which will serve as covered storage for mattresses, a trailer loading area, and a lunchroom.

This additional budget is due to the requirement of an onsite water well as the Town of Bradford has indicated that the site cannot connect to the town water supply at the property line and instead must provide an independent supply water. This item was not previously included in the budget.

Justification

The transfer station expansion is part of the long-term plan for the site and work has already been completed on the building design and the site preparation. Should this budget not be approved it would result in a delay of the project and the continued site congestion for residents and staff, as well as traffic issues on the road.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,695	699	997	0	0	0	0	0
Capital Expense	8,910	4,165	4,745	0	0	0	0	0
Net Capital	(7,215)	(3,466)	(3,749)	0	0	0	0	0

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Site Improvement and Paving

Strategic Direction: A - Growth Related Service Delivery

Description and scope

It is recommended to continue improving the appearance and usability of the County's waste management facilities. Facility improvements typically consist of road and diversion pad paving and general site improvements. In 2025, this capital item will be used for paving various compost pads at waste management facilities. This will ensure longevity of the compost pads, reduce the need for annual maintenance to gravel pads and reduce contaminates in the final compost product.

Justification

If the request is not approved, the gravel compost pads will continue to require annual repairs, and the final compost product will be contaminated with granular material. Dust, mud and material transfer onto the main site will continue to be of concern for some users of the County's facilities.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	292	0	292	0	0	0	0	0
Capital Expense	378	0	378	0	0	0	0	0
Net Capital	(87)	0	(87)	0	0	0	0	0

Solid Waste Management
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles.

Replacement of one excavator, one loader, one highway tractor, and one wheeled stacker are requested for replacement based on the County's Asset Management Plan. These vehicles are categorized as "medium risk" classifying them as "consider for replacement" due to their age, odometer or hour readings, condition and repair and maintenance costs. The overall condition of these vehicles is reflective of the extreme operational conditions in which they are employed. These vehicles are projected to have increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect on the provision of services. The 2025 budget also includes the disposal of a tractor, a shredder and a dozer that do not require replacement due to operational changes and efficiencies.

Justification

If these vehicles are not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline of vehicle reliability while increasing repair and maintenance costs. These vehicles will be disposed of at public auction. The replacement vehicles will have improved emissions standards and fuel consumption lowering the County's carbon footprint.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	655	0	655	0	0	0	0	0
Capital Expense	1,109	0	1,109	0	0	0	0	0
Net Capital	(454)	0	(454)	0	0	0	0	0

Asset Information:

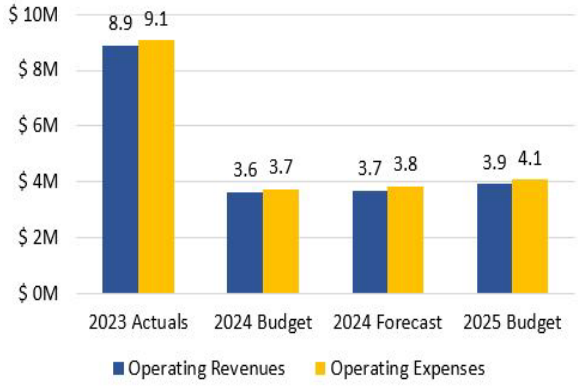
Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
69-11	2011	11,892	$90,900	15
01-09	2009	12,695	172,081	15
32-13	2013	578,306	$247,875	10
86-20	1986	n/a	$6,000	15

Forestry

Forestry

Overview

Primarily responsible for the management of the County Forest to maximize the ecological, social, and economic values it provides. Also responsible for the administration and enforcement of the Forest Conservation By-law which protects woodlands on private lands.



Core Activities

Long range planning is guided by a 20-year management plan. Improving the health, diversity and value of the County Forest is achieved through operations including tree planting, controlled burning, invasive species management and selective harvesting. Property management includes maintaining access roads, gates, signs, and other infrastructure. Managing the recreational use of County Forest is accomplished by working with partners and enforcing the Recreation Policy.

2025 Highlights

- Continued focus on invasive plant management and ensuring future forest health and productivity.
- Infrastructure enhancements including updated signage and continued improvements to interior access roads and parking areas.

Forestry
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	2,510	2,318	2,071	2,171	100	4.8	2,324	252	12.2
Miscellaneous Income	55	5,201	37	40	3	8.1	67	30	81.1
Transfer from Reserve	1,359	1,372	1,514	1,484	(30)	(2.0)	1,533	18	1.2
Total Revenues	**3,924**	**8,891**	**3,623**	**3,695**	**73**	**2.0**	**3,924**	**301**	**8.3**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	915	1,001	1,027	1,040	12	1.2	1,090	63	6.1
Administration	96	130	76	73	(3)	(3.6)	103	27	35.6
Facilities	165	197	230	219	(11)	(4.8)	203	(27)	(11.9)
Cost of Service Delivery	303	219	307	290	(17)	(5.4)	295	(11)	(3.7)
Transfer to Reserve	2,565	7,519	2,108	2,211	103	4.9	2,373	264	12.5
Total Expenses	**4,045**	**9,066**	**3,748**	**3,833**	**85**	**2.3**	**4,063**	**315**	**8.4**
Total Operating Balance	**(121)**	**(176)**	**(126)**	**(138)**	**(12)**	**9.9**	**(139)**	**(14)**	**11.0**
Capital									
Capital Revenue	162	325	30	30	0	0.0	112	82	
Capital Expenses	162	325	30	30	0	0.0	112	82	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(121)**	**(176)**	**(126)**	**(138)**	**(12)**	**9.9**	**(139)**	**(14)**	

Forestry
2025 Budget vs. 2024 Budget Change

The 2025 Forestry budget includes a net department requirement (total operating and capital) of $139K, compared to $126K in 2024, an increase of $14K.

Operating

The Forestry operating budget includes a total operating balance of $139K, compared to $126K in 2024, an increase of $14K.

User Fees are to increase by $252K. This relates to a trending increase in timber sales of $250K and property rentals of $1.6K.

Miscellaneous Income is to increase by $30K. This relates to cost sharing with trail user clubs. Trail work and OPP patrol costs are recovered through users and the associated increase in expenses are seen in the Facilities category.

Transfer from Reserve will increase by $18K.

Salaries and Benefits are anticipated to increase by $63K. This includes the 2024 in-year approval of an additional summer student for $15K and regular salary and benefit increases.

Administration costs are expected to increase by $27K. This is the result of a full audit by the Forest Stewardship Council in 2025 which is required every five years for $25K.

Facilities costs are projected to decrease by $27K. This relates to a decrease of $20K in small equipment purchases as no replacements are needed in 2025. The in-year addition of a summer student has resulted in a $10K reduction to grounds maintenance costs.

Cost of Service Delivery is planned to decrease by $11K.

Transfer to Reserve will increase by $264K. The transfer to reserve is done to satisfy the Forestry bylaw, which requires all forestry revenues to be put into the reserve.

Capital

The Department's Capital budget is $112K. The details for each project are on the Request Form(s) included.

Forestry
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
Vehicle Replacement	112	0	0	0	0	0	112	0
Total Capital	**112**	**0**	**0**	**0**	**0**	**0**	**112**	**0**

Forestry
Tangible Capital Asset (TCA)

Expenditure Title: Vehicle Replacement

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Replacement of this pick-up truck is requested based on the County's Asset Management Plan. This vehicle is categorized as "medium risk" classifying the vehicle as "consider for replacement" due to its age, odometer reading, repair and maintenance costs. The overall condition of this vehicle is reflective of the extreme operational conditions in which it has been employed, traversing trails in the County forests on dirt trails while in "four wheel drive" mode. This vehicle is projected to have an increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime.

Justification

If this vehicle is not replaced in 2025, the cyclical process of replacing vehicles will require increased purchases in 2026 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. This equipment will be disposed of at public auction. This replacement electric vehicle will amount to an estimated savings of $33K in fuel and maintenance costs over the life of the vehicle.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	112	0	112	0	0	0	0	0
Capital Expense	112	0	112	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Asset Information:

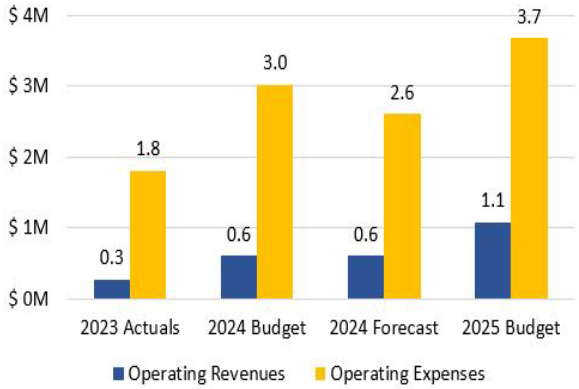
Unit #	Model Year	Odometer Reading (km/Hrs)	Life to Date Repair & Maintenance	Life Cycle
50-701	2017	252,021	$22,292	6

Planning

Planning

Overview

Planning guides the growth and development of the County of Simcoe to build complete communities and connected systems across the County.



Core Activities

The Planning department is responsible for long-term growth planning and coordinates strategic plans to support regional systems such as transportation, attainable housing, natural heritage, forestry, and waste management to ensure alignment with forecasted growth. Planning staff evaluate development applications for the impact on County services, systems, and alignment with Provincial and County policies. The department is also responsible for reviewing and providing approval recommendations to County Council for local Official Plans and amendments. Working alongside partners (i.e. member municipalities, Province, etc.) ensures the County uses its land base efficiently by prioritizing development of settlements, and minimizing growth impacts on natural heritage features, agricultural lands, and other key resources. Staff also review/monitor trends impacting planning across Simcoe County, working with local partners to embrace solutions-based opportunities.

2025 Highlights

- Focused primarily on continued strategic growth and systems planning, while also furthering implementation of key initiatives (i.e. attainable housing, climate change).
- Continued work associated with the Municipal Comprehensive Review and County Official Plan, South Georgian Bay Sub-Area Transportation Assessment in partnership with Grey County and local area municipalities to confirm the unique transportation needs and identify network and multi-modal solutions.
- Growth Infrastructure Support Strategies for the Nottawasaga River servicing basin and the Lake Simcoe servicing basin remains in the budget should long-term infrastructure planning be required.
- Implementation of the Housing Attainable Supply Action Plan.
- Update to the Planning fees to lessen the burden of development review on the tax base.

Planning
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	0	0	0	0	0	0.0	0	0	0.0
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	69	48	34	48	14	42.5	43	9	27.8
Miscellaneous Income	7	3	0	35	35	100.0	0	0	0.0
Transfer from Reserve	388	226	576	524	(52)	(9.0)	1,037	460	79.9
Total Revenues	**465**	**278**	**610**	**608**	**(2)**	**(0.4)**	**1,080**	**470**	**77.0**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	1,483	1,252	1,699	1,502	(198)	(11.6)	1,954	255	15.0
Administration	440	255	1,000	788	(212)	(21.2)	1,399	399	39.9
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	380	284	321	321	0	0.0	323	3	0.8
Transfer to Reserve	133	14	0	0	0	0.0	0	0	0.0
Total Expenses	**2,435**	**1,805**	**3,020**	**2,610**	**(409)**	**(13.6)**	**3,676**	**657**	**21.7**
Total Operating Balance	**(1,970)**	**(1,527)**	**(2,409)**	**(2,003)**	**407**	**(16.9)**	**(2,596)**	**(187)**	**7.7**
Capital									
Capital Revenue	0	0	0	0	0	0.0	0	0	
Capital Expenses	0	0	0	0	0	0.0	0	0	
Net Capital	**0**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(1,970)**	**(1,527)**	**(2,409)**	**(2,003)**	**407**	**(16.9)**	**(2,596)**	**(187)**	

Planning
2025 Budget vs. 2024 Budget Change

The 2025 Planning budget includes a net department requirement (total operating and capital) of $2.6M, compared to $2.4M in 2024, an increase of $187K.

Operating

The Planning operating budget includes a total operating balance of $2.6M, compared to $2.4M in 2024, an increase of $187K.

User Fees are to increase by $9K. Official plan fees have increased by $17K based on historic actuals. This increase is partially offset by a decrease in subdivision fees as the County will only be approving on behalf of one municipality in 2025.

Transfer from Reserve will increase by $460K. Development charge revenue is used to offset growth related projects. The major projects are Infrastructure Strategies for Lake Simcoe and Severn Sound/South Georgian Bay, Housing Attainable Supply Action Plan Implementation, and South Georgian Bay Sub-Area Transportation Assessment. As well, there is an increase to support the addition of a Planning Program Supervisor - Growth Support.

Salaries and Benefits are anticipated to increase by $255K. This increase includes standard salary and benefit increases, as well the addition of a Planning Program Supervisor - Growth Support. Without the addition, the increase would be $103K or 6%.

Administration costs are expected to increase by $399K. Increases in legal costs of $199K as counsel will be sourced externally to represent the County at appeals and legal proceedings for 2025. As well, consulting fees are increasing by $185K for work on items such as the South Georgian Bay Sub-Area Transportation Assessment, the Growth Support Infrastructure Strategies for Lake Simcoe and Severn/South Georgian Bay, and the Planning fees and Benchmarking review. Growth related work is partially offset by Development Charge revenues.

Cost of Service Delivery is planned to increase by $3K.

Capital

There are no Capital Projects in 2025 for this Department.

Planning
Staffing

Expenditure Title: Growth Support Program Supervisor
Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Planning Program Supervisor - Growth Support will be tasked with leading key elements of growth-related strategic projects. This position will be focused on regional or sub-regional scale projects such as the County's Municipal Comprehensive Review, Transportation Plans, etc.

Justification

The County's ongoing Municipal Comprehensive Review has entered a new phase that is focused on identifying new lands for population and employment growth in partnership with local municipalities. The province has requested that the County complete this work in an expeditious manner, and the addition of a Program Supervisor will assist the County Planning Department in coordinating and moving the project forward. Furthermore, other growth-related projects will benefit from this new resource, such as planned transportation & mobility focused projects. In future years, work will continue with a shift to supporting key strategic planning documents required to assist the County in anticipating and preparing for forecasted growth.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits	Transfer from Reserve			Net County Impact
Growth Support Program Supervisor	1.0	152	152			0

Transit

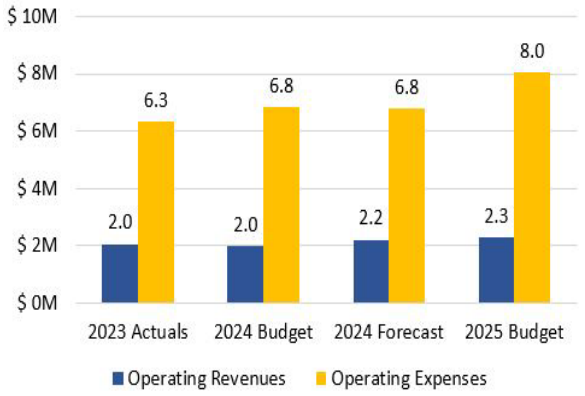
Transit

Overview

Conventional and specialized public transit system that links major urban hubs and local transit services within the County of Simcoe.

Core Activities

The LINX transit system provides citizens and visitors a reliable and courteous transit system in clean, safe and accessible vehicles.



2025 Highlights

- The longer term transit strategy will continue/begin in 2025 and include public consultation and stakeholder input to plan for the future.
- Route 7 will be implemented in 2025 serving south Simcoe including Innisfil and Bradford West Gwillimbury.
- Fleet refurbishments and additions will be done as outlined in the County asset management plan.
- The transit zero-emission vehicle (ZEV) feasibility study will be completed.

Transit
Net Department Requirement ($000's)

	2022	2023	2024	2024	2024F vs. 2024B Change		2025	2025B vs. 2024B Change	
	Actual	Actual	Budget	Forecast	$	%	Budget	$	%
Operating Revenues									
Subsidies	1,873	1,393	1,403	1,477	74	5.3	1,504	102	7.3
Service Partners	0	0	0	0	0	0.0	0	0	0.0
User Fees	441	650	573	724	152	26.5	738	165	28.8
Miscellaneous Income	0	5	0	0	0	0.0	0	0	0.0
Transfer from Reserve	4	0	0	0	0	0.0	25	25	100.0
Total Revenues	**2,318**	**2,047**	**1,975**	**2,201**	**226**	**11.5**	**2,267**	**292**	**14.8**
Operating Expenses									
Client Benefit	0	0	0	0	0	0.0	0	0	0.0
Salaries and Benefits	415	480	501	506	6	1.1	652	151	30.2
Administration	348	372	712	706	(6)	(0.8)	556	(156)	(21.9)
Facilities	0	0	0	0	0	0.0	0	0	0.0
Cost of Service Delivery	4,864	5,379	5,617	5,553	(64)	(1.1)	6,818	1,201	21.4
Transfer to Reserve	0	95	0	0	0	0.0	0	0	0.0
Total Expenses	**5,628**	**6,326**	**6,830**	**6,766**	**(64)**	**(0.9)**	**8,027**	**1,197**	**17.5**
Total Operating Balance	**(3,310)**	**(4,278)**	**(4,854)**	**(4,564)**	**290**	**(6.0)**	**(5,759)**	**(905)**	**18.6**
Capital									
Capital Revenue	1,368	0	3,188	3,188	0	0.0	1,642	(1,545)	
Capital Expenses	1,782	0	3,188	3,188	0	0.0	1,642	(1,545)	
Net Capital	**(414)**	**0**	**0**	**0**	**0**	**0.0**	**0**	**0**	
Net Department	**(3,724)**	**(4,278)**	**(4,854)**	**(4,564)**	**290**	**(6.0)**	**(5,759)**	**(905)**	

Transit
2025 Budget vs. 2024 Budget Change

The 2025 Transit budget includes a net department requirement (total operating and capital) of $5.8M, compared to $4.9M in 2024, an increase of $905K.

Operating

The Transit operating budget includes a total operating balance of $5.8M, compared to $4.9M in 2024, an increase of $905K.

Subsidies are to increase by $102K. Provincial Gas Tax subsidies are assumed to increase by 2% over the 2024 actual funding levels.

User Fees are to increase by $165K. Fare revenue is expected to increase based on ridership growth and the addition of Route 7, which is planned to begin service in August 2025.

Transfer from Reserve will increase by $25K. Development Charge revenue will partially fund planned work on the Transit Master Plan/Regional Transit Review.

Salaries and Benefits are anticipated to increase by $151K. This increase includes standard salary and benefit increases, as well as the addition of one FTE Transit Inspector. Without the additional FTE, the increase would be $34K or 6.8%.

Administration costs are expected to decrease by $156K. Consulting costs are being reduced by $189K as less budget is needed for work on the Regional Transit Review and no further funds are required for the Zero Emission study which was budgeted in 2024. This decrease is offset slightly by increases in insurance, bank charges and other minor items.

Cost of Service Delivery is planned to increase by $1.2M. This is primarily due to the addition of Route 7 - Bradford West Gwillimbury - Innisfil - Barrie and includes increases for fuel, service contract costs and bus stops. Also included in the increase are costs for the first year of a three-year project to install solar lights at bus stops and a $102K internally financed capital debt repayment for transit buses, which is offset by additional gas tax revenue.

Capital

The Department's Capital budget is $1.6M. The details for each project are on the Request Form(s) included.

Transit
Capital Summary ($000's)

Project Description	2025 Budget Expense	2025 Revenues						County Impact
		CCBF	DC	Other	City of Barrie	City of Orillia	Reserves	
2026 Conventional Bus Addition	444	222	222	0	0	0	0	0
Conventional Bus Refurbishment	1,122	1,122	0	0	0	0	0	0
Transit SUV Addition	77	0	0	0	0	0	77	0
Total Capital	**1,642**	**1,344**	**222**	**0**	**0**	**0**	**77**	**0**

Transit
Staffing

Expenditure Title: Transit Inspector

Strategic Direction: A - Growth Related Service Delivery

Description and scope

The Transit Inspector ensures the safety, reliability, and compliance of transit vehicles, stops, and facilities by conducting thorough inspections, audits, and tests. They supervise accident investigations, resolve customer service complaints, and oversee contractor performance to ensure high standards are maintained. Additionally, they analyze operational data to recommend actions for service issues and supervise on-street corrective action plans. This role requires flexible hours, including evenings and weekends, to maintain effective transit operations and respond promptly to any issues that arise. The Transit Inspector also plays a key role in ensuring that passengers are treated with dignity and respect, fostering a positive public image and enhancing customer satisfaction. They oversee the implementation and maintenance of transit technologies, ensuring that all systems are functioning correctly and efficiently. By conducting safety inventories at bus stops and transfer locations, they contribute to a safer transit environment.

Justification

The Transit Inspector position is essential for maintaining the safety, reliability, and compliance of the transit system. By conducting regular inspections, audits, and tests, the inspector ensures that all transit vehicles, stops, and facilities adhere to established standards and regulations. This role is crucial for promptly addressing and resolving customer service complaints, supervising accident investigations, and overseeing performance which directly impacts the quality and efficiency of transit services. Additionally, the inspector's ability to analyze operational data and implement corrective action plans helps in mitigating service disruptions and enhancing overall transit operations. The flexible hours required for this position ensure that transit services are consistently monitored.

Staffing Change Requests

Position	# of FTE	($000's)				
		Gross Salaries & Benefits				Net County Impact
Transit Inspector	1.0	117				(117)

Transit
Tangible Capital Asset (TCA)

Expenditure Title: 2026 Conventional Bus Addition

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

This request is for the purchase of six additional 35' transit buses for the operation of Route 8, a new transit route to begin in 2026 and designed to enhance public transportation within Simcoe County. This request includes vehicle deposits in 2025 to secure buses required in 2026. Route 8 will serve the Essa, CFB Borden, Adjala-Tosorontio and New Tecumseth townships and extend to key points within the city of Barrie. Prior to the COVID-19 pandemic, new transit buses were delivered within 6 - 8 months from time of order. Current delivery times have now increased to approximately 12 - 18 months. Securing transit bus orders with a deposit will ensure the County's place in the production queue to meet the County's service requirements, vehicle additions to address new routes, asset management best practices and to ensure transit vehicle reliability.

Justification

The benefits of implementing Route 8 include increased connectivity between residential, key commercial, educational, and recreational destinations. Improved transit infrastructure is expected to boost local businesses and attract new investments. By encouraging public transportation, it will reduce traffic congestion and reduce carbon emissions. It also provides a reliable and efficient transit option for residents, improving overall quality of life. If this request is not approved, acquisition of the buses may be delayed and service on Route 8 will not begin in 2026.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	4,435	0	444	3,992	0	0	0	0
Capital Expense	4,435	0	444	3,992	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transit
Tangible Capital Asset (TCA)

Expenditure Title: Conventional Bus Refurbishment

Strategic Direction: E - A Culture of Workplace and Operational Excellence

Description and scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Refurbishment of four conventional transit buses is requested based on the County's Asset Management Plan. The refurbishment of these vehicles includes a full rebuild or replacement of major components to return the vehicle to like new condition. This process incurs a lower cost than vehicle replacement and will increase the life of the vehicle. Refurbishment is recommended due to odometer readings, repair and maintenance costs and condition. The overall condition of these vehicles is reflective of the operational conditions in which they are employed, transporting passengers throughout the County with considerable stops and idling time. These vehicles are projected to have an increased risk of becoming unreliable, resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect the provision of services.

Justification

Not proceeding with the refurbishment of these buses will compromise the County Linx bus system. These bus refurbishments are required to ensure there is a proper maintenance cycle in place and to ensure reliable, high quality operational vehicles for the Linx Transit system. The refurbishments are required to maintain the current number of required vehicles to provide adequate service levels, accommodate unscheduled maintenance and breakdown issues. Not proceeding with refurbishment will result in a decline of vehicle reliability while increasing both repair and maintenance costs and downtime. This will have adverse effects to the Linx transit schedule, and the level of service provided.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	1,122	0	1,122	0	0	0	0	0
Capital Expense	1,122	0	1,122	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Transit
Tangible Capital Asset (TCA)

Expenditure Title: Transit SUV Addition

Strategic Direction: A - Growth Related Service Delivery

Description and scope

Adding a new transit vehicle for the inspector is essential for effective supervision and management of the transit routes across Simcoe County. It enables comprehensive supervision by allowing extensive travel, ensures prompt response to incidents and maintenance issues, enhances efficiency with a flexible schedule, improves oversight through regular inspections, and provides operational control for unplanned inspections and immediate issue resolution. This dedicated vehicle is crucial for maintaining high service standards and customer satisfaction.

Justification

This dedicated vehicle will enable the inspector to travel extensively, ensuring compliance and efficiency across various routes. It allows for prompt responses to incidents and maintenance issues, reducing downtime and service interruptions. With a personal vehicle, the inspector can follow a flexible schedule, enhancing efficiency and enabling visits to multiple locations daily without relying on public transit schedules. Regular inspections facilitated by the vehicle will help maintain high service standards, safety, and customer satisfaction. Additionally, the vehicle provides the mobility needed for unplanned inspections and immediate issue resolution, ensuring operational control and continuous improvement of transit operations.

Budget

Category ($000's)	Total	2024 & Prior	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan	2030 +
Capital Revenue	77	0	77	0	0	0	0	0
Capital Expense	77	0	77	0	0	0	0	0
Net Capital	0	0	0	0	0	0	0	0

Service Partners

Service Partners - Allocation Impacts

Social & Community Services ($000's)	2024 Budget Fully Allocated Net Requirement (excluding transfers)	Impacts Provincial Funding Changes	Impacts Operational Changes	Impacts Share Changes	2025 Budget Fully Allocated Net Requirement (excluding transfers)	2025 Budget % change
Children Services						
County of Simcoe	3,164	(33,289)	33,361	4	3,240	2.4%
City of Barrie	1,949	(6,444)	6,413	31	1,949	(0.0%)
City of Orillia	399	(1,720)	1,755	(35)	399	0.0%
Total Municipal	**5,512**	**(41,453)**	**41,529**	**0**	**5,588**	1.4%
% change		**(752.1%)**	**753.5%**		**1.4%**	
Community Services						
County of Simcoe	2,635	159	658	(3)	3,449	30.9%
City of Barrie	973	57	124	(1)	1,153	18.4%
City of Orillia	198	12	30	4	244	23.2%
Total Municipal	**3,806**	**228**	**812**	**0**	**4,846**	27.3%
% change		**6.0%**	**21.3%**		**27.3%**	
Ontario Works						
County of Simcoe	5,668	(7,725)	6,883	6	4,832	(14.7%)
City of Barrie	4,725	(6,446)	5,751	43	4,072	(13.8%)
City of Orillia	1,404	(1,913)	1,694	(49)	1,136	(19.1%)
Total Municipal	**11,796**	**(16,085)**	**14,329**	**0**	**10,040**	(14.9%)
% change		**(136.4%)**	**121.5%**		**(14.9%)**	

Service Partners - Allocation Impacts (continued)

Social & Community Services ($000's)	2024 Budget	Impacts			2025 Budget	
	Fully Allocated Net Requirement (excluding transfers)	Provincial Funding Changes	Operational Changes	Share Changes	Fully Allocated Net Requirement (excluding transfers)	% change
Simcoe County Housing Corp						
County of Simcoe	7,216	197	1,099	(14)	8,498	17.8%
City of Barrie	2,575	71	396	(7)	3,034	17.8%
City of Orillia	538	15	83	21	657	22.1%
Total Municipal	**10,329**	**282**	**1,578**	**0**	**12,189**	18.0%
% change		**2.7%**	**15.3%**		**18.0%**	
Social Housing - Non-Profit						
County of Simcoe	15,390	2,312	(1,536)	(25)	16,140	4.9%
City of Barrie	5,273	833	(553)	(13)	5,539	5.0%
City of Orillia	1,102	174	(116)	39	1,199	8.8%
Total Municipal	**21,765**	**3,318**	**(2,205)**	**0**	**22,878**	5.1%
% change		**15.2%**	**(10.1%)**		**5.1%**	

Service Partners - Allocation Impacts (continued)

Health & Emergency Services ($000')	2024 Budget	Impacts			2025 Budget	
	Fully Allocated Net Requirement (excluding transfers)	Provincial Funding Changes	Operational Changes	Share Changes	Fully Allocated Net Requirement (excluding transfers)	% Change
LTC - Homes						
County of Simcoe	10,913	(5,361)	7,270	45	12,868	17.9%
City of Barrie	1,543	(771)	1,046	32	1,850	19.8%
City of Orillia	1,527	(713)	967	(75)	1,706	11.7%
Total Municipal	**13,984**	**(6,845)**	**9,284**	**1**	**16,423**	17.4%
% change		**(48.9%)**	**66.4%**		**17.4%**	
Paramedic Services						
County of Simcoe	24,351	(2,269)	3,382	(40)	25,424	4.4%
City of Barrie	8,773	(817)	1,218	(21)	9,152	4.3%
City of Orillia	1,834	(177)	264	61	1,981	8.1%
Total Municipal	**34,958**	**(3,263)**	**4,863**	**(0)**	**36,558**	4.6%
% change		**(9.3%)**	**13.9%**		**4.6%**	

City of Barrie - Operating

The City of Barrie shares costs for Health & Emergency Services, Social & Community Services divisions as well as the Archives and Museum. The 2025 budgeted cost sharing contributions are outlined in the following chart.

City of Barrie Budget (000's)	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	2025B vs 2024B Change	
Department						**$**	**%**
LTC - Homes	1,727	1,969	1,543	1,784	1,850	306	19.8
Paramedic Services	7,026	7,794	8,773	9,773	9,152	379	4.3
Health and Emergency Services	**8,753**	**9,763**	**10,316**	**11,557**	**11,002**	**686**	**6.6**
Children Services	1,996	1,907	1,949	1,949	1,949	0	-
Community Services	957	943	973	1,133	1,153	180	18.4
Ontario Works	2,748	3,899	4,725	4,689	4,072	(652)	(13.8)
Simcoe County Housing Corporation	2,228	2,762	2,575	2,980	3,034	459	17.8
Social Housing - Non-Profit	4,979	4,790	5,273	5,582	5,539	266	5.0
Social and Community Services	**12,908**	**14,301**	**15,495**	**16,333**	**15,748**	**252**	**1.6**
Archives	50	51	52	52	53	1	2.0
Museum	66	67	69	69	70	1	2.0
Total Archives and Museum	**116**	**118**	**120**	**120**	**123**	**2**	**2.0**
Total Lake Simcoe Regional Airport	**160**	**154**	**176**	**0**	**0**	**(176)**	**(100.0)**
Total Operating	**21,936**	**24,336**	**26,108**	**28,011**	**26,872**	**765**	**2.9**

City of Barrie - Capital

Capital expenditures can be funded by development charges, and other mitigating solutions such as allocation of reserves.

2025 - MFC Projects Department and Project		Budget (000's)
LTC - Simcoe Manor Redevelopment		7,281
LTC -Homes		**7,281**
PAR - Springwater South Paramedic Post		426
PAR - Waubaushene Paramedic Station		1,266
Paramedic Services		**1,692**
SCHC - Affordable Housing (Barrie)		9,686
SCHC - Affordable Housing (Collingwood)		2,316
SCHC - Affordable Housing (Midland)		63
Simcoe County Housing Corporation		**12,064**
Total MFC Projects		**21,038**
MFC Financing Balance		
MFC Opening Balance		39,101
Current Year Build		21,038
Current Year MFC Principal Payment		(2,104)
Prior Years MFC Principal Payment		(5,805)
MFC Closing Balance		**52,229**
MFC Financing Payment		
Current Year MFC Principal Payment		**2,104**
Prior Years MFC Principal Payment	5,805	
Interest	1,879	
Total Prior Years MFC Principal and Interest		**7,684**
Total MFC Financing Payment		**9,787**

2025 - Capital Projects (Non MFC) Department and Project	Budget (000's)
LTC - Building Components and Equipment	127
LTC - Vehicle Replacement	2
LTC - Homes	**129**
PAR - Ambulance Addition	99
PAR - Bariatric Stair Chairs	8
PAR - BSESC Solar Panels	31
PAR - Paramedic Facility Asset Management	178
PAR - Power Stretcher Replacement	16
PAR - Rapid Response Unit Addition	43
PAR - Spare Equipment	19
PAR - Station Security Cameras	14
PAR - Vehicle Replacement	585
Paramedic Services	**993**
SCHC Facilities Management	**1,472**
Total Non MFC Capital Projects	**2,594**

Total Adjusted Capital (Total MFC Financing Payment + Non MFC Capital Projects)	**12,381**

City of Orillia - Operating

The City of Orillia shares costs for Health & Emergency Services and Social & Community Services divisions. The 2025 budgeted cost sharing contributions are outlined in the following chart.

City of Orillia Budget (000's) Department	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2025 Budget	2025B vs 2024B Change $	
LTC - Homes	1,760	1,938	1,527	1,784	1,706	179	11.7
Paramedic Services	1,451	1,629	1,834	2,114	1,981	148	8.1
Health and Emergency Services	**3,211**	**3,567**	**3,361**	**3,898**	**3,687**	**327**	**9.7**
Children Services	416	386	399	399	399	0	-
Community Services	198	197	198	240	244	46	23.2
Ontario Works	914	1,089	1,404	1,308	1,136	(268)	(19.1)
Simcoe County Housing Corporation	460	577	538	645	657	119	22.1
Social Housing - Non-Profit	1,028	1,001	1,102	1,208	1,199	97	8.8
Social and Community Services	**3,017**	**3,251**	**3,641**	**3,800**	**3,635**	**(6)**	**(0.2)**
Total Operating	**6,228**	**6,818**	**7,002**	**7,698**	**7,322**	**321**	**4.6**

City of Orillia - Capital

Capital expenditures can be funded by development charges, and other mitigating solutions such as allocation of reserves.

2025 - MFC Projects Department and Project		Budget (000's)
LTC - Simcoe Manor Redevelopment		5,198
LTC - Homes		**5,198**
PAR - Springwater South Paramedic Post		92
PAR - Waubaushene Paramedic Station		274
Paramedic Services		**366**
SCHC - Affordable Housing (Barrie)		2,097
SCHC - Affordable Housing (Collingwood)		501
SCHC - Affordable Housing (Midland)		14
Simcoe County Housing Corporation		**2,612**
Total MFC Projects		**8,177**
MFC Financing Balance		
MFC Opening Balance		11,687
Current Year Build		8,177
Current Year MFC Principal Payment		(818)
Prior Years MFC Principal Payment		(1,643)
MFC Closing Balance		**17,403**
MFC Financing Payment		
Current Year MFC Principal Payment		**818**
Prior Years MFC Principal Payment	1,643	
Interest	592	
Total Prior Years MFC Principal and Interest		**2,236**
Total MFC Financing Payment		**3,053**

2025 - Capital Projects (Non MFC) Department and Project	Budget (000's)
LTC - Building Components and Equipment	117
LTC - Vehicle Replacement	2
LTC - Homes	**119**
PAR - Ambulance Addition	21
PAR - Bariatric Stair Chairs	2
PAR - BSESC Solar Panels	7
PAR - Paramedic Facility Asset Management	39
PAR - Power Stretcher Replacement	4
PAR - Rapid Response Unit Addition	9
PAR - Spare Equipment	4
PAR - Station Security Cameras	3
PAR - Vehicle Replacement	127
Paramedic Services	**215**
SCHC Facilities Management	**319**
Total Non MFC Capital Projects	**653**

Total Adjusted Capital (Total MFC Financing Payment + Non MFC Capital Projects)	**3,706**

Glossary of Terms

Term	Definition
Accounting Principles	Generally Accepted Accounting Principles(GAAP) that apply specifically to the process of developing estimates and budget and comparing them to the actual results.
Accrual Basis of Accounting	A method of accounting that recognizes revenues as they are earned and expenditures when they are incurred rather than waiting until funds are received or spent.
Administration	Administration costs are the County's non-salary operating expenditures such as MPAC fees, liability insurance, professional services, rent, advertising, office expenses, training, and development.
Allocation	The process of distributing the cost to deliver corporate support services across various departments and/or cost centres.
Amortization	The systematic allocation of cost over a related time period.
Assessment	The value assigned to a property by the Municipal Property Assessment Corporation (MPAC) used as a basis for property taxation.
Assessment Growth	The sum of all the changes that happen to a property within a calendar year, including: • New construction • Major renovations • Demolitions • Property value appeals
Base Budget	Covers services already approved in previous budgets, adjusted for inflation, wage increases, user fee increases. general revenue and financing. A reflection of the budget resources (financial, human, and other) that are required to maintain service levels at the level provided in the previous year.
Budget	A plan of financial operation containing an estimate of proposed expenditures and revenues for a given period (usually a year) and the proposed means of financing.

Capital Budget	The capital budget is the annual plan for the purchase of capital assets. Capital assets include elements such as: • Roads • Buildings • Machinery and equipment The County maintains a 10-year capital budget and plans each year to ensure there are enough funds to maintain aging infrastructure. Additionally, the County plans for higher replacement cost of assets and new projects that will support community growth
Capital Expenditures	Monies spent for the renovation, maintenance, or replacement of fixed assets, resulting in an extension of the assets" useful life.
Canada Community-Building Fund (CCBF)	Funding provided by the Federal Government. This federal initiative is based on a long-term vision of sustainability for Canadian cities and communities including four interdependent dimensions: economic, environmental, social, and cultural. The program is intended to achieve results leading to cleaner air, cleaner water, and reduced greenhouse gas emissions.
Client Benefits expenses	Client Benefits are expenses paid out to clients or service providers for services that are available and benefit the population of the County. These include Ontario Works benefits, childcare fee subsidy and housing client benefits.
Contingency	An allotted set of funds available to cover unforeseen events that occur during the year. These funds are not carried over year-to-year.
County Levy	The County Levy includes property taxes, property asset/additions, Supplementary Taxes, Heads & Beds and Linear Acreage charges. Property taxes are calculated by multiplying the property assessment values established by Municipal Property Assessment Corporation (MPAC) by the tax rate set for each property class. The taxes levied for municipal purposes are used to fund the County's financial condition, investment in infrastructure, on-going expenditures and liabilities incurred.

Consumer Price Index (CPI)	An indicator of changes in consumer prices experienced by Canadians. CPI is obtained by comparing, over time, the cost of a fixed basket of goods and services purchased by consumers. Since the basket contains the constant same goods and services or equivalent quantity and quality, the index reflects only pure price change. As CPI is an indicator of changes for goods and services that can be associated with a retail price many public goods and services provided by governments are excluded since they cannot be associated with a retail price. The target population of the CPI consists of families and individuals living in urban and rural private households in Canada.
Cost of Service Delivery	Cost of Service Delivery cover the expenditures associated directly with providing services to the residents of the County. These include tipping fees, waste contract and export, food and care supplies, road sand and salt, vehicle expenses, transit costs, grants, and health unit assessment.
Credit rating	A credit rating is an estimate of the organization's ability to meet their financial commitments based on previous transactions. The County's credit rating is evaluated by Standard and Poor's each year. The County maintained its "AA" credit rating with a stable outlook since 2014. In 2022, the County rating was revised to AA+ due to a change in the S&P institutional framework of assessment for Canadian Municipalities.
Debt Payment	The payment of principal and interest on borrowed funds such as debentures.
Debenture	A form of unsecured debt financing utilized by the County.
Deficit	A deficit would occur if the County's actual net operating balance exceeded its budgeted net operating balance. It's important to note that the province does not allow the County to run a deficit.
Deferred Revenue	Products or services that have not yet been provided to the customer. As the product or service is delivered over time, it is recognized as revenue on the income statement. An example of this would be development charges, gas tax and government grants.
Development Charges	Development Charges are fees imposed on development projects to pay for increased costs arising from growth-related development in the County. Development Charges are collected to recover the growth-related costs associated with residential and non-residential development of capital projects.

Facilities costs	Facilities costs refer to the expenses associated with maintaining and running the County owned or leased facilities, including building maintenance, utilities, and property taxes.
FTE (Full-time Equivalent)	A budgeted amount to represent permanent full and part-time productive hours of work. County departments budget hours of work depending on program and service needs.
Grants	A monetary contribution, typically from one level of government to another, to lend support to a specific service, program of function.
Heads and Beds	Payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities.
Infrastructure	The basic installations and facilities necessary for the continuance and growth of the County, such as roads, stations, LTC-Homes.
Interest Income	Revenue associated with the County's cash management activities of investing cash balances
Levy	The percentage associated with property values to determine the taxes owing which fund County services. The amount of property tax dollars which is paid by taxpayers. The total levy required is based on the requirements of the County and its service partners less all other revenues. The levy for a particular property is calculated by multiplying the assessed value for the property by the appropriate tax rate for that property's class.
Linear Acreage	This property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.
Miscellaneous Income	Miscellaneous Income are revenue sources that the County has little control over in terms of the amount, timing or conditions associated with receiving them. Examples are funding from senior levels of government for a specific purpose, an operating surplus or gain from the sale of an asset and recycled materials revenue.
Municipal Property Assessment Corporation (MPAC)	A non-profit corporation responsible for assessing the value of homes and businesses across the province.
Operating Balance	The operating balance is the remaining amount after operating expenses are deducted from operating revenues

Operating Budget	A budget that provides funding to departments for their recurring operating costs such as salaries, utilities, and supplies.
Performance Indicators	Specific quantitative measure of a department, program or activity for work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency effectiveness, quality, achievement, or outcomes
Performance Measure	Data collected to determine how effective and/or efficient a program is in achieving its objectives. Specific service levels are established for major services, and then monitored to determine the level of success achieved.
Public Sector Accounting Board (PSAB)	An independent body with the authority to set accounting standards for the public sector.
Reserve	Money set aside to mitigate future fluctuations in the economy, changes to government funding and unanticipated events.
Reserve Fund	Assets segregated and restricted to meet the purpose of the reserve fund. Reserve Funds may be: • Obligatory – created whenever a statute requires revenues for special purposes to be segregated, e.g., Development Charges Reserve Funds, or • Discretionary – created whenever Council wishes to earmark revenues to finance a future project for which it has authority to spend money, e.g Infrastructure Renewal Reserve Fund and City Building Reserve Fund.
Salaries and Benefits	Salaries and Benefits are the costs related to County employees including wages, health benefits, overtime, group insurance, short-term disability and OMERS.
Service Partners revenue	Service Partners refers to revenues received for the delivery of services to the cities of Barrie and Orillia. Services provided include Ontario Works, Children and Community Services, Social Housing, Paramedic Services and Long-Term Care. The County and the Cities are parties to a Municipal Services Management Agreement that outlines the management governance, performance, communications, and cost sharing structure for these services.

Strategic Plan	A document outlining long terms goals, critical issues and actions plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.
Subsidies	Subsidies are one time or ongoing funding from provincial or federal programs.
Supplemental Taxes	Additional money received within the calendar year because of assessment growth. This money is budgeted for based on historical trends and used to fund existing programs and services.
Surplus	The excess that exists when expenditures at year-end are lower than had been budgeted for or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amount raised through taxation unless otherwise allocated to a reserve by Council by-law.
Supplementary Revenue	Supplementary taxes are non-recurring and are the result of growth-related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5-year historical trend. This amount does not increase the taxes for the current taxpayer.
Tangible Capital Asset (TCA)	A non-financial asset having physical substance as defined by the Public Sector Accounting Board (PSAB 3150).
Tax Levy	The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-law.
Tax Rate	The rate levied on each real property according to assessed property value and property class.

Transfer from Reserve	Transfer from Reserves represent funds that have been previously set aside by Council to fund asset management plans, both the growth and non-growth components of projects, and other specific initiatives.
Transfer to Reserve	Transfer to Reserves is critical to the County's long-term financial plan. They represent funds that are being set aside for future asset management plan requirements, projects, or initiatives. Reserves are used to provide stability by smoothing the effect of variable or unanticipated expenditures. Transfer purposes include hospital alliance, strategic land purchases, economic development fund, asset management and future initiatives.
User Fees	The amount of revenue generated from the imposition of charges for the use of County facilities or services by an individual or group and not the community at large. User Fees are utilized by the County to fund services that are user based versus community as a whole. This reduces the need for property tax by requiring the users of the service to pay for the cost of those services.

Appendix - Full Forecast

To:	**Committee of the Whole**
Agenda Section:	Performance Management
Division:	Corporate Performance
Department:	Finance
Item Number:	**CCW - 2024-249**
Meeting Date:	September 24, 2024
Subject:	**2024 Forecast Report**

Recommendation

That Item CCW 2024-249, dated September 24, 2024, regarding 2024 Forecast Report, be received; and

That subject to deliberations in the affirmative, Item CCW 2024-249 regarding the 2024 Forecast Report, be approved.

Executive Summary

The subject report is to inform Council of the forecasted financial results of the County's operations. The report provides the County's forecasted statement of operations with a comparison to the 2024 budget.

Overall, the 2024 forecast shows an estimated operating deficit of $307K or 0.05% of the County of Simcoe $617M operating expense budget.

As Council is aware, even in the post-pandemic period, we continue to see price increases across goods, services, and commodities. Factors such as labor unrest, supply chain disruptions, and higher costs have resulted in lower fleet production and supply shortages. At the same time, strong market demand persists, keeping prices high and lead times prolonged. Staff have worked and will continue to work to reduce or eliminate any deficit by yearend.

The report is broken down into two sections. Section 1 highlights the Consolidated County level information and section 2 is the details by department with variance explanations.

Consolidated County Reports

Background/Analysis/Options

County of Simcoe ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	338,118	312,770	25,348
County Levy	212,918	211,732	1,185
Service Partners	35,709	33,110	2,599
User Fees	46,373	43,182	3,191
Miscellaneous Income	8,629	9,169	(540)
Transfer From Reserve	14,870	15,227	(358)
Total Revenues	**656,617**	**625,191**	**31,426**
Operating Expenses			
Client Benefit	234,451	216,493	(17,958)
Salaries	201,010	200,369	(641)
Administration	38,441	26,808	(11,633)
Facilities	37,106	34,579	(2,527)
Cost of Service Delivery	109,532	112,467	2,935
Transfer To Reserve	28,178	26,269	(1,909)
Total Expenses	**648,717**	**616,984**	**(31,733)**
Total Operating Balance	**7,900**	**8,207**	**(307)**
Capital			
Revenues	154,289	105,182	49,108
Expenses	212,182	162,804	(49,378)
Net Capital	**(57,893)**	**(57,622)**	**(270)**
Net Department	**(49,993)**	**(49,416)**	**(577)**

Each departmental section details the significant changes by category shown in the 2024 consolidated table.

Table 1 - 2024 Forecast Surplus/(Deficit)

The following table summarizes the operating and capital estimated forecast surplus/deficit by category and department.

2024 Full Year Forecast Surplus/(deficit) $000's	
Operating - Description	**$ +(-)**
Net of Subsidies/Client Benefit: LTC-Homes, SH-NP, Ontario Works, Children Services, Community Services, Paramedic Services	7,390
Increase in County Levy: General Municipal (Prior Year Adjustment)	1,185
Increase in Service Partners: Paramedic Services, SCHC, LTC-Homes, SH-NP	2,599
Increase in User Fees: LTC-Homes, SCHC, SWM, Ontario Works, Transit	3,191
Decrease in Miscellaneous Income: LSRA, SWM Increase in Miscellaneous Income: SCHC	(540)
Decrease in Transfer from Reserve: General Municipal, Children Services Increases in Transfer from Reserve: SH-NP, SCHC, LSRA, Community Services	(358)
Increase in Salaries: Paramedic Services, Community Services, as well adjustment for new union contracts Decreases in LTC-Homes, Transportation and Engineering, Corporate Performance, SH-NP	(641)
Increase in Administration: LTC-Homes, Paramedic Services	(11,633)
Increase in Facilities: SCHC, SWM	(2,527)
Decreases in Cost of Service Delivery: General Municipal, SWM Increase in Cost of Service Delivery: LTC-Homes, Paramedic Services	2,935
Increase in Transfer to Reserve: SCHC, Paramedic Services, Children Services, Forestry	(1,909)
Total - Operating Surplus/(Deficit)	**(307)**
Net Capital - Description	**$ +(-)**
Revenues: SCHC, Transportation and Engineering, Community Services	49,108
Expenses: SCHC, Transportation and Engineering, Community Services	(49,378)
Total - Net Capital Surplus/(Deficit)	**(270)**
Total Year End Surplus/(Deficit)	**(577)**

2024 Estimated Reserve Balance

The following chart illustrates the year-end balances with adjustments for carry forward and/or the commitments to the reserve and reserve funds.

Reserve - ($000's)	2024 Forecast Year End Balance	Commitments/ Adjustments	2024 Year End Adjusted Balance
Waste Management Contingency	34,819	(18,912)	15,907
Archives Contingency	335	(170)	165
Museum Contingency	1,206	(1,008)	197
Homes Contingency	6,874	(6,873)	0
General Contingency	35,992	(30,884)	5,109
Simcoe Village Reserve	962	(304)	658
Roads Contingency	38,959	(19,668)	19,290
Paramedic Contingency	7,288	(6,587)	702
Administration Building Contingency	505	(330)	175
Economic Development & Planning	7,016	(2,338)	4,678
Tourism Simcoe	292	(37)	255
Social Services	15,643	(8,367)	7,276
Social Housing	18,816	(12,983)	5,833
Lake Simcoe Regional Airport	1,781	(1,198)	582
Total Reserves	**170,489**	**(109,660)**	**60,828**

Reserve Funds - ($000's)	2024 Forecast Year End Balance	Commitments/ Adjustments	2024 Year End Adjusted Balance
Forestry	16,684	(4,314)	12,370
Sunset Village Residents	262	0	262
Sunset Village Reserve	255	0	255
Georgian Village Suites - Residents	504	(51)	453
Georgian Village Homes - Residents	138	0	138
Hospital Reserve	11,301	(2,223)	9,078
Georgian Manor Donations	203	(186)	17
Simcoe Manor Donations	1,002	(991)	11
Sunset Manor Donations	201	(113)	88
Trillium Manor Donations	379	(342)	37
Donations Simcoe Village	2	0	2
Paramedic (Donations)	98	(98)	0
C. Matthews Museum Reserve Fund	1,372	(719)	653
Honour Guard	80	0	80
Total Reserve Funds	**32,481**	**(9,037)**	**23,444**

Trust Funds - ($000's)	2024 Forecast Year End Balance	Commitments/ Adjustments	2024 Year End Adjusted Balance
Estate of S.O.Bain	98	(4)	89
Estate of H.P.Brown	340	(12)	328
Ross Channen Memorial Fund	4	(3)	1
Total Trust Funds	**436**	**(18)**	**418**
Grand Total	**203,406**	**(118,715)**	**84,691**

The following table illustrates the adjusted balances for the Development Charge Reserve Funds.

Development Charge Reserves ($000's)	2024 Year End Balance
Paramedic Services	(15,066)
Long Term Care	(5,005)
Public Works	1,194
Development Related Studies	(695)
Transit	422
Roads and Related	13,955
Solid Waste Management	4,894
Total Development Charge Reserves	**(301)**

The 2024 budget Development Charge receipts were $43.7M and will be used to fund development charge eligible expenses. The chart below shows the development charge receipt trend over the last five years.

Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Development Charge Receipts ($M)	$21.8	$27.7	$47.8	$22.3	$43.7

Debt

The chart below outlines the debt by major category. The 2024 forecasted year-end balance amount is $312M.

Debt Summary: 2024 Full Forecast ($in millions)	2023 Actuals	2024 Forecast
Internally Financed Capital	183.8	227.6
Internally Financed Capital - Development Charges	27.9	20.8
Roads Debenture - DC Related	39.3	37.6
Other Long-Term Debt	28.2	25.6
Total	**279.2**	**311.5**

Debt measures:

Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Debt Servicing as a % of Operating Revenue	1.6%	1.6%	2.6%	2.6%	3.2%
Cash and Cash Equivalents as a % of Operating Expenses	21.7%	22.6%	24.6%	18.5%	19.6%
Standard and Poor's Credit Rating	AA	AA	AA+	AA+	AA+
External Debt ($000's)	36,492	76,459	71,986	67,486	63,133
Available Borrowing 20 Years @ 5% ($000's)	627,185	649,620	693,280	731,764	686,510

Each year the Ministry of Municipal Affairs (MMA) assigns a risk level for the following two measures:

1) Debt Servicing Cost as a % to Net Revenue. This represents the principal and interest payments as compared to Net Revenues stated on the 2024 Annual Repayment Limit (ARL) schedule calculated based on the 2022 Financial Information Return. The County continues to trend at a low risk level.
   - Low: < 5%
   - Mod: 5% to 10%
   - High: > 10%

2) Cash and Cash Equivalents as a % of Operating Expenses. This measure represents the cash and liquid investments that are available to cover operating expenses. Each year MMAH assigns a risk level as listed below. The County continues to trend at a low risk level.
   - Low: > 10%
   - Mod: 5% to 10%
   - High: < 5%

Standard and Poor's Credit Rating. Every year Standard and Poor's(S&P) completes a credit Rating for the County. In the Fall of 2023, the credit rating firm provided the following: affirmed the credit rating on the County of Simcoe at 'AA+' with a stable outlook. The rating reflects Standard & Poor's assessment of the county's stable economy, healthy budgetary performance, and strong liquidity.

External Debt. The total external debt includes Social Housing dentures and mortgages, Infrastructure Ontario Roads debenture (DC funded), Paramedic station debenture, and landfill debt.

Additional Borrowing 20 years @ 5%. This measure represents the amount of additional debt that the County could incur based on the annual repayment limits and revenue sources. The Ministry of Municipal Affairs provides this information annually for each municipality. The repayment limit has been calculated based on the 2022 Financial Information Return. This limit represents the maximum amount the municipality had available as of December 31, 2022 to commit to payments relating to debt and other financial obligations.

Warden, CAO, Clerks & Archives

Warden, CAO, Clerks and Archives ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	52	52	0
User Fees	0	0	0
Miscellaneous Income	125	124	1
Transfer From Reserve	0	0	0
Total Revenues	**177**	**176**	**1**
Operating Expenses			
Client Benefit	0	0	0
Salaries	3,010	3,049	40
Administration	511	529	18
Facilities	257	253	(4)
Cost of Service Delivery	299	299	0
Transfer To Reserve	21	21	0
Total Expenses	**4,097**	**4,151**	**54**
Total Operating Balance	**(3,921)**	**(3,975)**	**54**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(3,921)**	**(3,975)**	**54**

Operating
The Warden, CAO, Clerks & Archives operating balance forecast is lower than the budget by $54K. The major changes are listed below.

Salaries forecast is lower than the budget by $40K due to lower per diems.

Administration forecast is lower than budget by $18K due to lower meal costs and less scheduled training.

Capital. There is no capital.

Economic Development

Economic Development ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	62	21	40
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	33	9	24
Transfer From Reserve	269	180	89
Total Revenues	**364**	**211**	**153**
Operating Expenses			
Client Benefit	0	0	0
Salaries	769	855	86
Administration	304	65	(239)
Facilities	0	0	0
Cost of Service Delivery	377	527	150
Transfer To Reserve	1,039	1,039	0
Total Expenses	**2,490**	**2,487**	**(3)**
Total Operating Balance	**(2,126)**	**(2,276)**	**150**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(2,126)**	**(2,276)**	**150**

Operating

The Economic Development operating balance forecast is lower than budget by $150K. The major changes are listed below.

Subsidies forecast is higher than budget by $40K. The County received additional RED grant monies as well as CanExport funding of $14K.

Miscellaneous Income forecast is higher than budget by $24K. This amount reflects the increase in partner contributions related to the RED grant and the battery show. Transfer from Reserve forecast is higher than budget by $89K as reserve funds are being
used for council approved strategic investment costs (EDS 2023-304). These additional expenses are offset by $100K as we are not anticipating an application for the Aerospace grant in this fiscal year.

Salaries forecast is lower than budget by $86K. This is associated to staff turnover.

Administration forecast is higher than the budget by $239K. This is due to increased consulting fee related to strategic investments (EDS 2023-304) which is offset by a Transfer from Reserve.

Cost of Service Delivery forecast is lower than budget by $150K. This decrease relates to the Aerospace grant as noted above as well as a reduction in the outbound mission costs.

Capital

There is no capital.

Lake Simcoe Regional Airport

Lake Simcoe Regional Airport ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	176	(176)
User Fees	1,136	965	172
Miscellaneous Income	47	1,617	(1,570)
Transfer From Reserve	176	0	176
Total Revenues	**1,359**	**2,757**	**(1,398)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,296	1,300	4
Administration	303	306	2
Facilities	560	474	(86)
Cost of Service Delivery	491	427	(64)
Transfer To Reserve	250	250	0
Total Expenses	**2,901**	**2,757**	**(143)**
Total Operating Balance	**(1,542)**	**0**	**(1,542)**
Capital			
Revenues	3,082	3,082	0
Expenses	3,082	3,082	0
Net Capital	**(0)**	**(0)**	**0**
Net Department	**(1,542)**	**(0)**	**(1,542)**

Operating

The LSRA operating balance forecast is lower than budget by $1.5M. The major changes are listed below.

Service Partners forecast is lower than budget by $176K. The County of Simcoe, as of January 1, 2024, is the sole shareholder of the airport. As a result, there will be no contributions from Service partners and the shortfall in funds will be made up by a Transfer from the General Contingency reserve.

User Fees forecast is higher than budget by $172K. The increase is due to the collection of property taxes from lease holders, which is offset by an increase in property taxes in the Facilities section. There is also an increase in the sale of aviation fuel and landing fees resulting from updates made to the LSRA fee schedule. Aircraft servicing fees are also higher due to increased activity and fees, and the anticipated sale of de-icing materials inventory to Chartright also increases revenues above budget.

Miscellaneous Income forecast is lower than budget by $1.6M. This is due to the County becoming the sole shareholder of the airport and funding 100% of operations.

Transfer from Reserve forecast is higher than budget by $176K. The General Contingency reserve is covering the shortfall of revenue created in Service Partners since there are no contributions coming from other shareholders now that the County owns 100% of the airport.

Facilities forecast is higher than budget by $86K. This increase is due to property taxes that are being billed to the County and recovered in User Fees from leaseholders.

Cost of Service Delivery forecast is higher than budget by $64K. This increase is mainly associated with higher revenue from fuel sales and the purchase of de-ice materials due to a delay in the transition of de-icing services to the fixed base operator.

Capital

The LSRA net capital forecast is equal to the budget.

Service Simcoe

Service Simcoe ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	74	74	0
County Levy	0	0	0
Service Partners	69	69	0
User Fees	241	251	(10)
Miscellaneous Income	117	122	(5)
Transfer From Reserve	0	0	0
Total Revenues	**501**	**516**	**(15)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	5,453	5,604	151
Administration	516	523	7
Facilities	489	511	23
Cost of Service Delivery	1,383	1,393	11
Transfer To Reserve	55	55	0
Total Expenses	**7,895**	**8,087**	**192**
Total Operating Balance	**(7,395)**	**(7,571)**	**177**
Capital			
Revenues	4,000	4,000	0
Expenses	7,264	7,264	0
Net Capital	**(3,264)**	**(3,264)**	**0**
Net Department	**(10,658)**	**(10,835)**	**177**

Operating
The Service Simcoe forecast operating balance is lower than the budget by $177K. The main changes are listed below.

Salaries forecast is lower than budget by $151K. All areas of Service Simcoe are experiencing varying levels of salary gapping due to vacancies.

Capital: Service Simcoe net capital forecast is equal to the budget.

Service Simcoe measures:

Service Simcoe					
Measure	**2020 Actuals**	**2021 Actuals**	**2022 Actuals**	**2023 Actuals**	**2024 Forecast**
Simcoe County Museum Total Visitors	8,766	9,024	21,831	25,117	24,000

Corporate Performance

Corporate Performance ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	85	153	(68)
Miscellaneous Income	295	305	(10)
Transfer From Reserve	0	0	0
Total Revenues	**380**	**458**	**(78)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	17,535	17,772	237
Administration	2,978	3,016	37
Facilities	1,531	1,486	(45)
Cost of Service Delivery	6,529	6,518	(11)
Transfer To Reserve	175	175	0
Total Expenses	**28,748**	**28,966**	**218**
Total Operating Balance	**(28,368)**	**(28,508)**	**140**
Capital			
Revenues	500	500	0
Expenses	3,264	3,264	0
Net Capital	**(2,764)**	**(2,764)**	**0**
Net Department	**(31,132)**	**(31,272)**	**140**

Operating

The Corporate Performance operating balance forecast is lower than the budget by $140K. The major changes are listed below.

User Fees forecast is lower than budget by $68K. This is due to lost of rental revenue from Ontario Works moving out of the Administration Centre.

Salaries forecast is lower than budget $237K. This is mainly due to numerous vacancies, and delay in hiring staff.

Capital

There is no change between the capital forecast and budget.

Corporate Performance measures:

Corporate Performance					
Measure	**2020 Actuals**	**2021 Actuals**	**2022 Actuals**	**2023 Actuals**	**2024 Forecast**
Corporate Perf OPEX as a % of Total OPEX	4.4%	4.6%	4.4%	4.3%	4.4%

General Municipal Services

General Municipal Services ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	212,918	211,732	1,185
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	4,144	4,394	(250)
Transfer From Reserve	3,000	5,363	(2,363)
Total Revenues	**220,062**	**221,489**	**(1,427)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	0	0	0
Administration	7,666	7,599	(67)
Facilities	0	0	0
Cost of Service Delivery	10,221	14,044	3,822
Transfer To Reserve	13,097	13,097	0
Total Expenses	**30,985**	**34,740**	**3,755**
Total Operating Balance	**189,077**	**186,749**	**2,328**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**189,077**	**186,749**	**2,328**

Operating

The General Municipal forecast operating balance is higher than the budget by $2.3M. The major changes are listed below.

County Levy forecast is higher than budget by $1.2M to reflect the increased growth or adjustment for the property asset/additions for 2024. The budgeted growth estimate was 2% compared to the tax levy estimate of 2.5%.

Transfer from Reserve forecast is lower than budget by $2.3M. This decrease relates to removing the LSRA capital funding since the County now has 100% ownership of the airport. It is offset by a corresponding decrease in the Cost of Service Delivery.

Cost of Service Delivery forecast is lower than the budget by $3.8M. This is related to a decrease in funding for operating and capital costs for LSRA with the change in ownership. This decrease is partially offset by an increase in the SDMHU actual costs compared to the budget.

Capital

There is no capital budget.

General Municipal measures:

Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
County Tax Rate %	2.0%	0.0%	2.0%	3.5%	3.7%
Supplementary Taxes ($000's)	3,062	3,288	3,461	3,963	3,775
Tax Write Offs ($000's)	1,407	1,815	804	4	1,437

Health & Emergency Services

LTC - Homes ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	52,609	45,839	6,770
County Levy	0	0	0
Service Partners	3,568	3,071	498
User Fees	16,379	14,603	1,775
Miscellaneous Income	96	60	36
Transfer From Reserve	64	60	4
Total Revenues	**72,717**	**63,633**	**9,084**
Operating Expenses			
Client Benefit	0	0	0
Salaries	58,325	59,133	808
Administration	10,774	1,014	(9,759)
Facilities	3,415	3,415	0
Cost of Service Delivery	7,000	5,200	(1,800)
Transfer To Reserve	1,092	1,060	(32)
Total Expenses	**80,605**	**69,822**	**(10,784)**
Total Operating Balance	**(7,889)**	**(6,189)**	**(1,700)**
Capital			
Revenues	16,090	16,090	0
Expenses	41,993	41,993	0
Net Capital	**(25,903)**	**(25,903)**	**0**
Net Department	**(33,792)**	**(32,092)**	**(1,700)**

Operating

The LTC - Homes forecast operating balance is higher than the budget by $1.7M. The major changes are listed below.

Subsidies forecast is higher than the budget by $6.8M. Increased subsidies reflect recently announced nursing and allied health professional subsidy for direct resident care of $3.4M. The cost-of-living adjustment increase on base funding of 6.6% was announced by the Ministry of Long-Term Care. This equates to an increase of $2.6M in subsidies. One-time funding of $1.3M was announced in March 2024 as a top up on a per bed basis. Finally, subsidies have been adjusted for the revised occupancy timelines for the Georgian Manor 16-bed expansion, reducing the subsidies by $1.2M.

Service Partners forecast is higher than budget by $498K. While Service Partners participate in the increased subsidy above, overall increased expenses are shared per the current agreement.

User Fees forecast is higher than budget by $1.8M. This increase relates to the Ministry of Long-Term Care reimbursement policy for qualifying expenses for high-intensity needs, including one on one staffing requirements.

Miscellaneous Income forecast is higher than budget by $36K due primarily to donations received by the LTC-Homes.

Salaries forecast is lower than budget by $808K. Significant staffing vacancies were experienced in the first half of 2024. With recent collective bargaining agreement awards, the County will be in a good position to recruit staff to meet the Ministry of Long-Term Care requirement of four hours per resident per day as directed by Council in June.

Administration forecast is higher than budget by $9.8M. These costs relate to the use of agency staff to fill shifts where County of Simcoe employees are not available to maintain appropriate staffing levels.

Cost of Service Delivery forecast is higher than budget by $1.8M. Agency staff have been retained to support high acuity residents. These costs are eligible for partial reimbursement, as noted in User Fees above.

Transfer to Reserve forecast is higher than budget by $32K to move donations received to appropriate reserve funds.

Capital

The LTC - Homes forecast net capital is equal to budget. The Simcoe Village Campus Redevelopment project has not changed from approved budget and aligns with recent updated provided to Council.

Long-Term Care Measures:

Long Term Care and Senior Services					
Measure	**2020 Actual**	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Forecast**
LTC Case Mix Index (acuity/complexity indicator)	106.82%	108.07%	108.07%	110.95%	112.53%
Georgian Manor					
- Case Mix Index	103.10%	103.49%	103.49%	114.16%	116.13%
- Utilization Rate	97.00%	95.42%	90.86%	99.63%	97.07%
Simcoe Manor					
- Case Mix Index	110.15%	112.23%	112.23%	112.45%	112.71%
- Utilization Rate	96.20%	95.71%	98.69%	98.88%	99.52%
Sunset Manor					
- Case Mix Index	110.18%	114.28%	114.28%	111.36%	110.73%
- Utilization Rate	99.50%	95.11%	74.30%	88.01%	98.47%
Trillium Manor					
- Case Mix Index	103.85%	102.28%	102.28%	105.82%	110.55%
- Utilization Rate	95.30%	92.41%	97.24%	98.31%	98.17%
Cost Per Bed Per Day	$319.24	$360.92	$402.89	$426.17	$410.33

Seniors Services ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	4,594	4,594	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	5,355	5,355	0
Miscellaneous Income	273	273	0
Transfer From Reserve	865	865	0
Total Revenues	**11,088**	**11,088**	**0**
Operating Expenses			
Client Benefit	0	0	0
Salaries	6,607	6,607	0
Administration	239	239	0
Facilities	1,973	1,973	0
Cost of Service Delivery	1,377	1,377	0
Transfer To Reserve	893	893	0
Total Expenses	**11,088**	**11,088**	**0**
Total Operating Balance	**0**	**0**	**0**
Capital			
Revenues	943	943	0
Expenses	943	943	0
Net Capital	**0**	**0**	**0**
Net Department	**0**	**0**	**0**

Operating

The Seniors Services forecast operating balance is equal to the budget

Capital

The net capital forecast is expected to match budget.

Paramedic Services ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	35,384	34,099	1,285
County Levy	0	0	0
Service Partners	11,767	10,606	1,280
User Fees	72	72	0
Miscellaneous Income	479	84	275
Transfer From Reserve	660	660	0
Total Revenues	**48,362**	**45,522**	**2,841**
Operating Expenses			
Client Benefit	0	0	0
Salaries	58,555	55,854	(2,702)
Administration	3,624	1,960	(1,665)
Facilities	1,973	1,996	23
Cost of Service Delivery	7,187	6,519	(668)
Transfer To Reserve	1,162	763	(399)
Total Expenses	**72,501**	**67,090**	**(5,411)**
Total Operating Balance	**(24,139)**	**(21,569)**	**(2,570)**
Capital			
Revenues	2,412	2,412	0
Expenses	5,200	5,200	0
Net Capital	**(2,788)**	**(2,788)**	**0**
Net Department	**(26,927)**	**(24,356)**	**(2,570)**

Operating

The Paramedic Services operating balance forecast is higher than the budget by $3M. The major changes are listed below.

Subsidies forecast is higher than budget by $1.3M as the Ministry of Health awarded one-time funding for the Dedicated Offload Nurses Program for the 2024-2025 fiscal year. These funds are a flow through to local hospitals.

Miscellaneous Income forecast is higher than budget by $275K associated with the proceeds of sales of assets. The revenue is offset by a Transfer to Reserve entry.

Salaries forecast is higher than budget by $2.7M. This over budget amount is a result of higher than anticipated overtime shifts to maintain coverage. Staff continue to work towards fulfilling the Paramedic Services Master Staffing Plan which has been developed to best meet current schedule requirements with an optimal mix of full-time and part-time medics.

Administration forecast is higher than budget by $1.7M. The Dedicated Offload Nurses Program with local hospitals received $1.3M of one-time funding in the current fiscal year and are flow through funds.

Cost of Service Delivery forecast is higher than budget by $668K. Vehicle repairs and maintenance costs are expected to be higher by $579K due to issues with the vendor and supply chain backlog experienced since 2022 on replacement ambulances. Pricing increases on medical supplies and medications is higher than budget by $233K. This is offset by lower gasoline costs of $164K.

Transfer to Reserve forecast is higher than budget by $399K for proceeds on sale of assets.

Capital: The capital forecast is equal to the budget.

Paramedic Services measures:

Paramedic Services					
Measure	**2020 Actual**	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Forecast**
Medical Call Volume - COS Member Municipalities	41,753	43,494	49,053	48,570	51,835
Medical Call Volume – Barrie	23,372	25,100	27,327	29,161	31,946
Medical Call Volume – Orillia	7,694	8,068	9,156	9,131	9,985
Medical Call Volume incl. Out of County Calls	74,138	78,290	87,410	88,743	96,121
Medical Call Volume % Growth	-5.6%	5.6%	11.5%	1.5%	6.3%
Response Time - 90th % -County, Barrie & Orillia	13.25	13.43	14.26	12.23	13.19
Average - County, Barrie & Orillia	7.48	8.03	8.24	7.46	7.51
Response Time - 90th % Barrie	9.41	10.06	10.38	9.01	10.06
Average – Barrie	6.22	6.44	7.04	6.36	6.52
Response Time - 90th % Orillia	8.04	8.02	8.22	8.58	8.00
Average – Orillia	5.13	5.18	5.39	5.15	5.11
Operating Cost per Call	$739	$681	$624	$665	$753
Operating Cost per Weighted Vehicle In-Service Hour	$208	$190	$194	$206	$248
Ministry Funding as a % of Eligible Expenditures	49.2%	50.0%	48.08%	45.81%	47.25%

Emergency Management ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	171	171	0
Transfer From Reserve	0	0	0
Total Revenues	**171**	**171**	**0**
Operating Expenses			
Client Benefit	0	0	0
Salaries	333	333	0
Administration	114	114	0
Facilities	9	9	0
Cost of Service Delivery	195	195	0
Transfer To Reserve	10	10	0
Total Expenses	**662**	**662**	**0**
Total Operating Balance	**(490)**	**(490)**	**0**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(490)**	**(490)**	**0**

Operating

The Emergency Management operating balance forecast is equal to budget.

Capital:

There is no capital in Emergency Management.

Social and Community Services

Ontario Works ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	66,385	61,803	4,583
County Levy	0	0	0
Service Partners	5,997	6,129	(132)
User Fees	1,929	1,752	177
Miscellaneous Income	0	0	0
Transfer From Reserve	29	(0)	29
Total Revenues	**74,341**	**69,684**	**4,657**
Operating Expenses			
Client Benefit	60,670	56,051	(4,619)
Salaries	12,927	13,112	184
Administration	1,716	1,532	(184)
Facilities	170	170	0
Cost of Service Delivery	97	152	55
Transfer To Reserve	0	0	0
Total Expenses	**75,581**	**71,017**	**(4,564)**
Total Operating Balance	**(1,240)**	**(1,333)**	**94**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(1,240)**	**(1,333)**	**94**

Operating

The Ontario Works operating balance forecast is lower than the budget by $94K. The major changes are listed below.

Subsidies variance of $4.5M and User fees of $148K are offset by the Client Benefit variance of $4.6M. The variances within each category are due to the Ontario Works caseload being above budget. The 2024 forecasted caseload is 6,186 and the 2024 budget is 5,702. Ontario Works subsidy payments are 100% funded. Within subsidies there is also an additional $112K one time administration funding. As well, within User Fees there is $29K in rental income forecasted in rental revenue for the ODSP space within the Orillia Hub.

Service Partners forecast is lower than budget by $132K due to savings from vacancies within Salaries and Benefits.

Salaries forecast is below budget by $184K due to vacancies and FTE movement. As per CCW 2024-069, one FTE has been moved from Ontario Works to Children Services. As per CCW 2024-163, one FTE has been moved from Ontario Works to Community Services.

Administration forecast is higher than the budget by $184K. Consulting accounts for $90K of this variance as a result of a review on the Social & Community Service Division aimed to enhance the effectiveness of service delivery, driven by the modernization of Ontario Works. Dental administration is also forecasted to be above budget by $16K due to increased caseload. Office equipment is over budget by $61K due to the Bradford Ontario Works office carryover from 2023. The County's portion of this expense is offset in Transfer from Reserve. Finally, space rental is over budget by $27K. The space rental revenue of $29K mentioned above offsets this overage. Office equipment is forecasted to be below budget by $10K.

Capital

There is no capital for Ontario Works.

Ontario Works Measures:

Ontario Works Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Ontario Works Monthly Average Caseload	5,710	4,398	4,903	5,516	6,186
Ontario Works Caseload % Growth	1%	-30%	10%	11%	12%
Ontario Works Admin Expense Per Case	$2,921	$4,011	$3,564	$3,539	$3,102

Children Services ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	108,157	103,919	4,239
County Levy	0	0	0
Service Partners	2,348	2,348	0
User Fees	0	0	0
Miscellaneous Income	0	0	0
Transfer From Reserve	307	671	(363)
Total Revenues	**110,812**	**106,937**	**3,875**
Operating Expenses			
Client Benefit	108,116	104,462	(3,654)
Salaries	4,127	4,104	(23)
Administration	550	506	(44)
Facilities	0	0	0
Cost of Service Delivery	0	0	0
Transfer To Reserve	154	0	(154)
Total Expenses	**112,948**	**109,072**	**(3,875)**
Total Operating Balance	**(2,135)**	**(2,135)**	**0**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(2,135)**	**(2,135)**	**0**

Operating

The Children Services operating balance forecast is equal to the budget. The major changes are listed below.

Subsidies variance of $4.2M net of Client Benefit variance of $3.6K, as well as the Transfer to Reserve variance of $154K and the Transfer from Reserve variance of $409K, all net to a favorable variance of $21K. This is due to the $154K 2023-year end adjustment, as approved by the Ministry of Education in May 2024, as well as $395K carryover of the 2023 Transitional Grant being applied against Administration in 2024, which is resulting in municipal savings, therefore, decreasing the Transfer from Reserve required in 2024 by $363K. As directed, the municipal savings from the 2023 Transitional Grant are being transferred to reserve to offset future Children Services budget increases.

Salaries forecast is higher than the budget by $23K due to the updated collective agreement adjustment in 2024.

Administration forecast is higher than the budget by $44K. This is for the development of IT program(s) that support staff in determining eligibility for Canada-Wide Early Learning & Child Care funding, through the new funding formula. This expense has 100% provincial funding applied against it.

Capital

There is no capital for Children Services.

Children Services Measures:

Children Services Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Child Care Provincial Funding ($M)	41.20	43.80	63.50	96.20	108.00
Average Monthly # Children Served in Licensed Child Care through Fee Subsidies	1,555	1,730	1,867	1,939	1,803

Community Services ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	26,523	25,216	1,307
County Levy	0	0	0
Service Partners	1,373	1,171	202
User Fees	0	0	0
Miscellaneous Income	287	233	54
Transfer From Reserve	123	0	123
Total Revenues	**28,306**	**26,620**	**1,686**
Operating Expenses			
Client Benefit	27,732	26,247	(1,484)
Salaries	2,926	2,520	(406)
Administration	222	127	(95)
Facilities	26	0	(26)
Cost of Service Delivery	0	0	0
Transfer To Reserve	291	291	0
Total Expenses	**31,197**	**29,186**	**(2,011)**
Total Operating Balance	**(2,891)**	**(2,566)**	**(325)**
Capital			
Revenues	2,301	0	2,301
Expenses	2,301	0	(2,301)
Net Capital	**0**	**0**	**0**
Net Department	**(2,891)**	**(2,566)**	**(325)**

Operating

The Community Services operating balance forecast is above budget by $325K. The major changes are listed below.

Subsidies forecast is higher than budget by $1.3M due to the Reaching Home Winter Top-Up funding that carried into 2024.

Service Partners forecast is higher than budget by $202K. This is the result of the additional expense for Redwood Park Community, as referenced above, as well as 3.0 FTE's being transferred from Ontario Works and Non-Profit Housing to the Community Services department in 2024 (CCW 2024-069 & CCW 2024-163). The offsetting savings are within Ontario Works and Non-Profit Housing for these FTE transfers.

Miscellaneous Income forecast is higher than budget by $54K. An additional FTE was approved through CCW 2024-047 and funded through the Poverty Reduction program.

Transfer from Reserve forecast is higher than budget by $123K. This is the County portion of the council approved payment to Redwood Park Communities' modular expansion, as referenced above.

Client Benefit forecast is higher than budget by $1.5M. This is the result of the Reaching Home Winter Top-Up spending of $1.3M being carried into 2024. As well, $177K was approved through CCW 2024-117 to fund Redwood Park Communities' modular expansion.

Salaries forecast is higher than budget by $406K due to the 4 FTE's requested/transferred in year (CCW 2024-047, CCW 2024-069 & CCW 2024-163). Three of the FTE's have offsetting surplus within the Ontario Works and Non-Profit Housing departments. The other 1.0 FTE is funded within the Poverty Reduction envelope.

Administration forecast is higher than budget by $95K due to consulting expenses for the homelessness system review, as well as insurance costs for the additional modulars.

Capital

Community Services net capital is equal to budget. The revenues and expenses in the forecast are the additional modulars approved in 2024 for Orillia and Collingwood, utilizing 100% Provincial funding.

Simcoe County Housing Corp ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	1,774	1,774	0
County Levy	0	0	0
Service Partners	3,625	3,113	512
User Fees	12,270	11,714	556
Miscellaneous Income	1,141	55	1,086
Transfer From Reserve	1,047	752	295
Total Revenues	**19,857**	**17,408**	**2,449**
Operating Expenses			
Client Benefit	1,276	1,299	22
Salaries	6,028	5,972	(55)
Administration	1,473	1,478	5
Facilities	13,543	11,275	(2,268)
Cost of Service Delivery	2,527	2,647	120
Transfer To Reserve	3,949	2,728	(1,221)
Total Expenses	**28,796**	**25,399**	**(3,396)**
Total Operating Balance	**(8,938)**	**(7,991)**	**(947)**
Capital			
Revenues	72,861	28,379	44,482
Expenses	89,659	45,153	(44,505)
Net Capital	**(16,797)**	**(16,774)**	**(23)**
Net Department	**(25,736)**	**(24,765)**	**(970)**

Operating

The Simcoe County Housing Corporation operating balance forecast is above budget by $947K. The major changes are listed below.

Service Partners forecast is higher than budget by $512K due to the explanations below in each category.

User Fees forecast is higher than budget by $556K due to the increased rental revenue collected in 2024

Miscellaneous Income forecast is higher than budget by $1.1M due to the proceeds of sales on two Barrie houses in 2024. This is offset by $1.1M within Transfer to Reserve. The house sale proceeds will remain in reserve until it is applied to the Barrie Affordable Housing development.

Transfer from Reserve forecast is higher than budget by $295K due to $184K being brought into revenue in 2024 for operating maintenance facility projects carried over from 2023. As well, CCW 2024-034 was approved for a temporary Tenant Navigator in 2024, funded through poverty reduction savings within the Social Services Reserve. $111K is forecasted to be transferred from the Social Services Reserve for this purpose.

Client Benefits forecast is lower than budget by $22K associated to savings within the Commercial Rent Supplement program in 2024.

Salaries forecast is higher than budget by $55K due to the in-year approval referenced above (CCW 2024-034), however, with the offsetting reserve revenue for this temporary FTE, there is a surplus of $55K forecasted for salaries and benefits.

Facilities forecast is higher than budget by $2.3M. Inflation is estimated around 8-10%, which is significantly higher than the County wide planned 2%. This contributes to an increase across all capital and operating projects. So far in 2024, there have been 113 moveouts versus 162 moveouts for the full year of 2023 at a value of $1.6M. In addition, the scattered houses in Midland have had some long-standing foundation and water penetration issues that required substantial repairs. These repairs needed to be completed at, as well as within occupied units which significantly increases the costs. Facility costs also include $265K of prior year carryover projects continued from 2023. The county's portion of the carryover projects are referenced above in Transfer from Reserve. Lastly, $105K was spent to convert guest suites into dual purpose units for emergency short term stays, which increase the rental revenue and provide five additional units.

Cost of Service Delivery forecast is lower than budget by $120K due to savings realized within security costs.

Transfer to Reserve forecast is higher than budget by $1.2M due to the Barrie house proceeds of sales, as referenced above.

Capital

Simcoe County Housing Corporation net capital forecast is above budget by $23K due to a prior year capital project coming in over budget in 2024.

The revenues variance of $44.5M and the expenses variance of $44.5M relate of carryovers from 2023 for the Orillia Affordable Housing Development, the Bradford Affordable Housing Development, and capital maintenance projects that were started but not complete at year end.

Simcoe County Housing Corporation measures:

Simcoe County Housing Corporation Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
SCHC - # of Housing Units	1,652	1,652	1,652	1,652	1,839
SCHC - % of Tenants in Rental Arrears	14.23%	10.41%	12.53%	13.98%	11.96%
SCHC - Rental Income per Unit	5,414	5,753	5,694	5,955	6,249
SCHC - Operational Cost per Unit	11,249	11,925	12,857	13,996	15,106

Social Housing - Non-Profit ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	17,056	10,351	6,706
County Levy	0	0	0
Service Partners	6,790	6,375	415
User Fees	0	0	0
Miscellaneous Income	0	0	0
Transfer From Reserve	3,492	1,758	1,735
Total Revenues	**27,339**	**18,483**	**8,856**
Operating Expenses			
Client Benefit	36,656	28,434	(8,222)
Salaries	1,691	1,918	227
Administration	107	112	5
Facilities	0	0	0
Cost of Service Delivery	0	0	0
Transfer To Reserve	78	78	0
Total Expenses	**38,533**	**30,542**	**(7,991)**
Total Operating Balance	**(11,194)**	**(12,059)**	**865**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(11,194)**	**(12,059)**	**865**

Operating

The Social Housing - Non-Profit operating balance forecast is lower than the budget by $865K. The major changes are listed below.

Revenue is forecasted to be above budget in 2024 by $6.7M. This is broken up between $6.4M worth of timing within 100% funded housing programs and an increase in administration funding of $284K.

Service Partners forecast is higher than budget by $415K due to prior year carry forwards for provider loans and municipal rent supplements.

Transfer from Reserve forecast is higher than budget by $1.7M due to funds being brought into 2024 for carryovers from 2023 in provider loans and municipal rent supplements.

Client Benefits forecast is higher than budget by $8.2M. This is made up of the $6.4M worth of timing within 100% funded housing programs, $170K worth of municipal rent supplements from 2023 carried into 2024, $2.3M worth of provider loans from 2023 carried into 2024, net with $698K of provider subsidies within 2024.

Salaries forecast is lower than budget by $227K due to two FTE transfers from Non-Profit Housing to Community Services, as per CCW 2024-163 & CCW 2024-069.

Capital

There is no capital for Social Housing - Non-Profit.

Social Housing Non-Profit measures:

Non-Profit Housing Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Non-Profit Housing - # of Housing Units	2,534	2,517	2,294	2,294	2,294
Non-Profit - Housing Cost per Unit	6,352	6,305	7,273	7,441	7,531
Non-Profit - Housing Waitlist	4,546	4,664	4,877	4,696	4,992

Engineering, Planning & Environment

Transportation and Engineering ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	8,703	8,703	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	192	192	0
Miscellaneous Income	585	585	0
Transfer From Reserve	2,828	2,828	0
Total Revenues	**12,307**	**12,307**	**0**
Operating Expenses			
Client Benefit	0	0	0
Salaries	8,480	8,951	471
Administration	3,862	3,865	3
Facilities	11,156	11,146	(10)
Cost of Service Delivery	8,537	8,695	158
Transfer To Reserve	0	0	0
Total Expenses	**32,034**	**32,656**	**622**
Total Operating Balance	**(19,727)**	**(20,349)**	**622**
Capital			
Revenues	44,902	42,404	2,498
Expenses	50,217	47,472	(2,745)
Net Capital	**(5,315)**	**(5,068)**	**(247)**
Net Department	**(25,042)**	**(25,417)**	**375**

Operating

The Transportation and Engineering operating balance forecast is lower than the budget by $622K. The major changes are listed below.

Salaries forecast is lower than budget by $471K. Transportation and Engineering Maintenance was under budget due to staff vacancies. As a result, overtime hours were higher than budget to backfill vacant positions resulting in a net savings of $229K. Transportation and Engineering Construction had salary gapping related to student positions as only two were hired while three were budgeted. As well, three new

Engineering Technician positions were hired which resulted in a reduction in salaries until the positions were filled. These new positions also came in at lower pay grades than budgeted.

Cost of Service Delivery forecast is lower than budget by $158K. Program supplies and materials are lower by $200K due to a milder winter with fewer events in combination with more efficient use of sand and salt. Diesel fuel is also expected to be $56K lower than budget based on year-to-date costs. An increase in vehicle expenses of $100K relates to repair work required to the fuel systems of two snowplows damaged by vandalism.

Capital

The Transportation and Engineering net capital forecast is higher than budget by $247K. CR 4 and the 4th Line intersection is forecasted to be over by $2.5M (as approved in CCW 2024-144). This is offset by Development Charge revenue resulting in a net increase of
$247K. The increase in cost is attributed to higher construction costs mainly related to road works and retaining wall construction.

Transportation and Engineering Measures:

Transportation and Engineering Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
T&E Lane km's	1,797	1,797	1,797	1,823	1,837
Pavement Condition Index (PCI)	83.00	83.00	81.60	81.77	79.19
% of Roads Rehabilitated	7.1%	5.4%	6.1%	4.6%	5.7%

Solid Waste Management ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	15,319	14,975	343
County Levy	0	0	0
Service Partners	0	0	0
User Fees	5,770	5,447	322
Miscellaneous Income	881	1,100	(219)
Transfer From Reserve	0	0	0
Total Revenues	**21,969**	**21,523**	**447**
Operating Expenses			
Client Benefit	0	0	0
Salaries	9,899	10,056	157
Administration	1,914	2,036	122
Facilities	1,784	1,640	(145)
Cost of Service Delivery	57,149	58,231	1,082
Transfer To Reserve	3,700	3,700	0
Total Expenses	**74,447**	**75,663**	**1,216**
Total Operating Balance	**(52,478)**	**(54,141)**	**1,663**
Capital			
Revenues	3,981	4,154	(173)
Expenses	5,041	5,215	173
Net Capital	**(1,061)**	**(1,061)**	**0**
Net Department	**(53,538)**	**(55,201)**	**1,663**

Operating

The Solid Waste Management operating balance forecast is lower than the budget by $1.7M. The major changes are listed below.

Subsidies forecast is higher than budget by $343K. This increase is the result of receiving higher than budgeted funding from the Circular Materials Ontario (CMO) related to the Blue Box Program. As well, $150K of surplus funds from Continuous Improvement Fund (CIF) has been received because of the Blue Box program transition.

User Fees forecast is higher than budget by $322K. The increase is primarily the result of higher residential drop off revenues due to fee increases as well as anticipated seasonal increases in drop off tonnages in the second half of the year.

Miscellaneous Income forecast is lower than budget by $219K. Due to market pricing, scrap metal sales are lower than budget levels and special collections revenues are down as no revenues for textiles will be received.

Salaries forecast is lower than budget by $157K. This decrease is the related to staff turnover resulting in lower pay rates and benefits expenses.

Administration is lower than budget by $122K. This is primarily the result of lower consulting costs for site closure work which are offset by a $23K increase to insurance costs.

Facilities is higher than budget by $145K. Disposal costs are higher by $85K related to Household Hazardous Waste as the City of Orillia has increased rates and material volumes are also higher. Building maintenance is anticipated to be $22K higher than budget as unforeseen work needs to be done on some buildings to deal with mould and other maintenance issues. Lastly, heating costs for the Fleet Servicing building are higher by $22K.

Cost of Service Delivery forecast is lower than budget by $1.1M. This decrease is mainly due to $728K of waste export savings as the Collingwood landfill capacity has lasted longer than projected. As well, organics processing costs are lower by $348K due to the start of the new contract in Q3 which provides lower processing rates and a $100K reduction to the residential rebate program due to fewer than anticipated applications.
Diesel costs are lower by $330K because of lower cost per litre. These reductions have been offset by increases in haulage costs $295K that were not included in the 2024 budget due to the timing of cost updates and an increase in leachate treatment costs of
$86K resulting from a larger volume of leachate being produced due high rainfall amounts.

Capital

The Solid Waste Management net capital forecast is equal to budget. Expenses are lower than budget as replacement equipment (highway tractor and dozer) purchases have been less than anticipated. This results in lower reserve use to fund the purchases.

Solid Waste Management Measures:

Solid Waste Management Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Summary					
Solid Waste Tonnage Collected	150,132	155,451	153,593	164,556	172,718
Solid Waste Direct Diversion Rate (Curbside & Drop Off)	63.8%	63.7%	62.9%	65.0%	65.5%
Diversion Rates					
Curbside Diversion Rate	62.5%	62.3%	61.2%	60.9%	59.7%
Facility Diversion Rate	66.3%	66.1%	66.4%	73.1%	75.6%
Curbside					
Curbside Tonnage Collected	98,486	98,027	104,425	109,135	109,803
Collection Cost per Tonne	$278	$364	$457	$476	$436
Facilities					
Facilities Tonnage Collected	51,646	57,424	49,168	55,420	62,916
Facilities Cost per Tonne	$359	$354	$421	$405	$369

Forestry ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	2,171	2,071	100
Miscellaneous Income	40	37	3
Transfer From Reserve	1,484	1,514	(30)
Total Revenues	**3,695**	**3,623**	**73**
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,040	1,027	(12)
Administration	73	76	3
Facilities	219	230	11
Cost of Service Delivery	290	307	17
Transfer To Reserve	2,211	2,108	(103)
Total Expenses	**3,833**	**3,748**	**(85)**
Total Operating Balance	**(138)**	**(126)**	**(12)**
Capital			
Revenues	30	30	0
Expenses	30	30	0
Net Capital	**0**	**0**	**0**
Net Department	**(138)**	**(126)**	**(12)**

Operating

The Forestry operating balance forecast is higher than the budget by $12K. The major changes are listed below.

User Fees are higher than forecast by $100K. This increase is due to strong pricing for timber sales.

Transfer from Reserve is lower than budget by $30K. Various expenses are slightly lower than budget resulting in lower requirement for reserve use to fund operational expenses.

Transfer to Reserve forecast is higher than budget by $103K. This is due to additional revenues being transferred to the Forestry Reserve.

Capital

The Forestry net capital forecast is equal to the budget.

Forestry Measures:

Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
# of Forestry Acres Owned	33,289	33,289	33,313	33,727	33,840

Planning ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	48	34	14
Miscellaneous Income	35	0	35
Transfer From Reserve	524	576	(52)
Total Revenues	**608**	**610**	**(2)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,502	1,699	198
Administration	788	1,000	212
Facilities	0	0	0
Cost of Service Delivery	321	321	0
Transfer To Reserve	0	0	0
Total Expenses	**2,610**	**3,020**	**409**
Total Operating Balance	**(2,003)**	**(2,409)**	**407**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(2,003)**	**(2,409)**	**407**

Operating

The Planning operating balance forecast is lower than budget by $407K. The major changes are listed below.

User Fees forecast is higher than budget by $14K. Subdivision and official plan fees are both anticipated to be higher than budget.

Miscellaneous Income forecast is higher than budget by $35K. Planning services are being provided to the township of Adjal-Tosorontio which are generating additional revenues.

Transfer from Reserve forecast is lower than budget by $52K. This decrease is the result of reduced consulting fees in Cost of Service Delivery. A decrease in consulting work on various strategies such as the Growth Support Infrastructure Strategy is offset slightly by increased spending on Municipal Comprehensive Review which results in a variance in the use of development charge revenue compared to budget.

Salaries forecast is lower than budget by $198K. This decrease is the result of staff vacancies.

Administration forecast is lower than budget by $212K mainly due to a decrease in consulting fees because of deferred projects.

Capital

There is no capital for Planning.

Transit ($000's)	2024 Forecast	2024 Budget	Variance
Operating Revenues			
Subsidies	1,477	1,403	74
County Levy	0	0	0
Service Partners	0	0	0
User Fees	724	573	152
Miscellaneous Income	0	0	0
Transfer From Reserve	0	0	0
Total Revenues	**2,201**	**1,975**	**226**
Operating Expenses			
Client Benefit	0	0	0
Salaries	506	501	(6)
Administration	706	712	6
Facilities	0	0	0
Cost of Service Delivery	5,553	5,617	64
Transfer To Reserve	0	0	0
Total Expenses	**6,766**	**6,830**	**64**
Total Operating Balance	**(4,564)**	**(4,854)**	**290**
Capital			
Revenues	3,188	3,188	0
Expenses	3,188	3,188	0
Net Capital	**0**	**0**	**0**
Net Department	**(4,564)**	**(4,854)**	**290**

Operating

The Transit operating balance forecast is lower than budget by $290K. The major changes are listed below.

Subsidies forecast is higher than budget by $74K. The provincial gas tax subsidy is higher than estimated.

User Fees forecast is higher than budget by $152K. This is the result of increased ridership and fare revenues.

Cost of Service Delivery forecast is lower than budget by $64K. A decrease in contractor payments due to penalties of $84K and a decrease in fuel costs are offset by higher than budgeted bus telematics technology expense and the use of $74K of additional revenues to fund bus repayments.

Capital

Transit net capital forecast is equal to the budget.

Transit Measures:

Measure	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast
Simcoe County Transit Ridership	117,741	126,838	195,450	260,556	277,636

COUNTY OF
SIMCOE